

**Berry Only Inc.**  
**722B Kingston Road**  
**Toronto, Ontario M4E 1R7**

December 9, 2010

UNITED STATES SECURITIES  
AND EXCHANGE COMMISSION  
100 F Street, N.E., Mail Stop 4631  
Washington, D.C. 20549

Attn: Jessica Kane

Re: Berry Only Inc.  
Registration Statement on Form S-1  
File No. 333-168897

Dear Ms. Kane

In addition to our December 2, 2010 response to your comment letter dated November 22, 2010, we would like to clarify the following:

Selling Shareholders, page 9

None of the shareholders purchased their shares with the intent to distribute or to act as an underwriter.

Yours truly,

/s/ David Guest

David Guest  
President

---

