

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

December 20, 2010

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

Attn: Jessica Kane

Re: Acceleration Request

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

Dear Ms. Kane

Berry Only Inc., as the registrant of the above-captioned registration statement, hereby respectfully requests that the registration statement be permitted to become effective at 3:00 p.m., Washington, D.C. time, on December 22, 2010, or as soon thereafter as is practicable.

Berry Only Inc. acknowledges that: (i) should the Commission or the staff acting by delegated authority declare the above-captioned registration statement effective, it does not foreclose the Commission from taking any action on the filing; (ii) the action of the Commission or the staff acting by delegated authority in declaring the above-captioned registration statement effective does not relieve Berry Only Inc. from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and (iii) Berry Only Inc. may not assert the comments of the Commission and the declaration of the above-captioned registration statement's effectiveness as a defence in any proceeding initiated by the Commission or any person under the United States' federal securities laws.

Please advise our corporate counsel, Karen A. Batcher, Esq. at (619) 475-7882, of any questions.

Yours truly,

/s/ David Guest

David Guest  
President

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