

Mail Stop 3561

February 13, 2006

BY U.S. MAIL

Ms. Laurie Brewis

Principal Executive Officer, Vice-President and Director  
REDHAND INTERNATIONAL, INC.  
277 West 11th Street  
New York, NY 10014

Re: Redhand International, Inc.

Item 4.01 Form 8-K

Filed February 3, 2006

File No. 0-26211

Dear Ms. Brewis:

We have reviewed the above referenced filing and have the following comments which request certain supplemental information. Please be as detailed as necessary in your explanation. After reviewing this information, we may or may not raise additional comments.

Pursuant to Rule 101(a)(3) of Regulation S-T, your response should be submitted via EDGAR, under the label "corresp," within five business days of the date of this letter. Please note that if you require longer than five business days to respond, you should contact the staff immediately to request additional time.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Item 4.01 of Form 8-K

Changes in Registrant's Certifying Accountant

1. You reference Aaron Stein's reports on your financial statements for the years ended December 31, 2004 and 2003; however, per exhibit 16.1, no opinion letter was issued in regards to these periods or any periods. Please revise appropriately to reconcile this disagreement.

Other

2. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- \* the company is responsible for the adequacy and accuracy of the disclosure in the filing;

- \* staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and

- \* the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Closing

You may contact the undersigned below at (202) 551-3307, or in her absence to Mr. Robert Benton, Senior Staff Accountant, at (202) 551-3804, if you have questions regarding the above matters.

Sincerely,

Theresa A. Messinese  
Staff Accountant

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