

Mail Stop 3561

March 14, 2008

Mr. Deren Z. Smith, President & CEO
Source Direct Holdings, Inc.
4323 Commerce Circle
Idaho Falls, Idaho 83401

**Re: Source Direct Holdings, Inc.
Form 10-KSB for the Fiscal Year Ended June 30, 2006
File No. 333-69414**

Dear Mr. Smith:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services