

Mail Stop 3561

July 3, 2008

Mr. Howard Pearl  
Chief Executive Officer  
Rhino Outdoor International, Inc.  
1191 Center Point Drive  
Henderson, Nevada 89704

**Re: Rhino Outdoor International, Inc.  
Item 4.01 Form 8-K  
Filed June 18, 2008  
File No. 333-62690**

Dear Mr. Pearl:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows  
Staff Accountant