



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3561

July 30, 2008

Mr. Eric Hohl  
Chief Financial Officer  
Blue Holdings, Inc.  
5804 E. Slauson Ave  
Commerce, CA 90040

**Re: Blue Holdings, Inc.**  
**Item 4.02 Form 8-K filed July 14, 2008**  
**File No. 000-33297**

Dear Mr. Hohl:

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

Sincerely,

Ryan C. Milne  
Accounting Branch Chief  
Office of Beverages, Apparel  
and Health Care Services

cc: Louis Wharton, Esq.  
Stubbs Alderton & Markiles, LLP  
Via facsimile: (818) 444-6309