



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

May 10, 2010

Via Fax & U.S. Mail

Mr. Stephen Spritzer  
Chief Financial Officer  
Clark Holdings, Inc.  
121 New York Avenue  
Trenton, New Jersey 08638

**Re: Clark Holdings Inc.  
Form 10-K or the year ended January 3, 2009  
File No. 001-32735**

Dear Mr. Spritzer:

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

Sincerely,

David R. Humphrey  
Branch Chief