

Mail Stop 6010

August 6, 2008

VIA U.S. MAIL

Mr. Simone Crighton  
Chief Financial Officer  
HSM Holdings, Inc.  
4400 Route 9 South #1000  
Freehold, New Jersey 07728

**Re: HSM Holdings, Inc.  
Form 10-KSB for the year ended December 31, 2007  
File No. 000-51880**

Dear Mr. Crighton:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane  
Accounting Branch Chief