



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

July 28, 2009

Via U.S. Mail and Facsimile (337) 269-5935

Mr. G. Darcy Klug
Chief Executive Officer
HSM Holdings, Inc.
1118 Jefferson Street
Lafayette, LA 70501

Re: HSM Holdings, Inc.
Form 10-K for Fiscal Year Ended December 31, 2008
Filed January 27, 2009
File No. 0-51880

Dear Mr. Klug:

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

Sincerely,

Brian Bhandari
Accounting Branch Chief
Office of Beverages, Apparel and
Health Care Services