



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

February 26, 2010

VIA US MAIL AND FAX (727) 535-2670

Mr. Bryan G. McGuire
Chief Financial Officer
Brookside Technology Holdings Corp
15500 Roosevelt Blvd
Suite 101
Clearwater, FL 33760

Re: Brookside Technology Holdings Corp
Form 10-K for the Fiscal Year Ended December 31, 2008, as amended
Filed March 31, 2009
File No. 000-52702

Dear Mr. McGuire:

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

Sincerely,

Larry Spigel
Assistant Director