

Mail Stop 3010

May 28, 2009

Mr. Eric Stoppenhagen
Trist Holdings
7030 Hayvenhurst Ave
Van Nuys, California 91406

**Re: Trist Holdings
Form 8-K/A, Item 4.01
Filed on May 26, 2009
File No. 000-52315**

Dear Mr. Stoppenhagen:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

You may contact me at (202) 551-3472 if you have questions.

Sincerely,

Yolanda Crittendon
Staff Accountant