

Mail Stop 4561

December 17, 2008

Rene Gomez  
Chief Executive Officer  
310 Holdings, Inc.  
9903 Santa Monica Blvd., Suite 406  
Beverly Hills, CA 90212

**Re: 310 Holdings, Inc.**  
**Form 8-K Filed November 19, 2008**  
**File No. 000-52444**

Dear Mr. Gomez:

We have completed our review of your Form 8-K and have no further comments at this time on the specific issues raised.

Sincerely,

Mark Kronforst  
Accounting Branch Chief