

Mail Stop 4561

April 20, 2009

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

**Re: 310 Holdings, Inc.
Form 8-K Filed March 18, 2009
File No. 000-52444**

Dear Ms. Wright:

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

Sincerely,

Craig Wilson
Senior Assistant Chief Accountant