

Mail Stop 4561

August 25, 2009

John Bordynuik  
Chief Executive Officer  
310 Holdings, Inc.  
500 Technology Square  
Cambridge, MA 90212

**Re: 310 Holdings, Inc.  
Form 8-K Filed August 17, 2009  
File No. 000-52444**

Dear Mr. Bordynuik:

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

Sincerely,

Patrick Gilmore  
Accounting Branch Chief