

April 22, 2009

Mail Stop 3561

Michael Nugent
Chief Executive Officer
Roadships Holdings, Inc.
1451 West Cypress Creek Road, Suite 300
Fort Lauderdale, FL 33309

RE: Roadships Holdings, Inc.
File No. 333-141907
Form 8-K: Filed March 6, 2009

Dear Mr. Nugent:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Patrick Kuhn
Staff Accountant