



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

August 15, 2011

Steve Rogai
Chief Executive Officer
H & H Imports, Inc.
14044 Icot Boulevard
Clearwater, FL 33760

Re: H & H Imports, Inc.
Amendment No. 1 to Preliminary Information Statement on Schedule 14C
Filed May 23, 2011
File No. 000-53539

Dear Mr. Rogai:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

Loan Lauren P. Nguyen
Special Counsel

cc: Via facsimile: (954) 523-7009
Brian Pearlman, Esq.
Quintairos, Prieto, Wood & Boyer, PA