



DIVISION OF
CORPORATION FINANCE

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

September 13, 2010

Mr. Jeff Hanks
Chief Financial Officer
Resource Holdings, Inc.
11753 Willard Avenue
Tustin, CA 92782

Re: Resource Holdings, Inc.
Form 10-Q/A for the Fiscal Quarter Ended March 31, 2010
Filed August 19, 2010
File No. 0-53334

Dear Mr. Hanks:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

John T. Archfield Jr.
Staff Accountant