



DIVISION OF
CORPORATION FINANCE

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

December 29, 2010

Thomas Kinney
Chief Executive Officer
TK Star Design
220 Dupont Avenue
Newburgh, NY 12540

Re: TK Star Design
Form 10-K for Fiscal Year Ended December 31, 2009
Form 10-Q for the Quarter Ended March 31, 2010
Form 10-Q for the Quarter Ended June 30, 2010
File No. 333-156457

Dear Mr. Kinney:

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

Sincerely,

Larry Spigel
Assistant Director