



DIVISION OF
CORPORATION FINANCE

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

June 2, 2011

Via E-mail

Nikolay Koval
Chief Executive Officer
Finishing Touches Home Goods Inc.
3420 E. Shea Boulevard, Suite 200
Phoenix, AZ 85028

**Re: Finishing Touches Home Goods Inc.
Amendment No. 2 to Registration Statement on Form S-1
Filed May 17, 2011
File No. 333-172440**

Dear Mr. Koval:

We have reviewed your registration statement and response letter dated May 17, 2011 and have the following comment.

Form S-1, Amendment No. 2 filed on May 17, 2011

Risk Factors

We will incur increased costs as a result of being a public company . . . , page 5

1. In the paragraph under this heading you state that you will be a “fully reporting company”, an assertion that conflicts with the disclosure on page 7 where you state that you will be subject to Section 15(d) reporting requirements and as a consequence are exempt from various obligations imposed on fully reporting companies. Please reconcile the conflicting statements.

You may contact Tamara Tangen, Staff Accountant, at (202) 551-3443 if you have questions regarding the financial statements and related matters. If you have any other questions regarding these comments, please contact me at (202) 551-3462.

Sincerely,

/s/ Mark P. Shuman

Mark P. Shuman
Legal Branch Chief

cc: Via E-mail
Karen Batchner, Esq.

Nikolay Koval
Finishing Touches Home Goods Inc.
May 13, 2011
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Synergen Law Group