



DIVISION OF  
CORPORATION FINANCE

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

November 1, 2012

Via E-mail

Mark Hunter  
Chief Executive Officer  
Finishing Touches Home Goods Inc.  
1 City Square  
Leeds, England UK LS1 2ES

**Re: Finishing Touches Home Goods Inc.  
Post-effective amendment No. 2 to Form S-1  
Filed October 22, 2012  
File No. 333-172440**

Dear Mr. Hunter:

We have reviewed your amended filing and the related response letter dated October 22, 2012 and have the following comments. If indicated, we think you should revise your document in response to these comments. After reviewing this information, we may raise additional comments. Unless otherwise noted, where prior comments are referred to they refer to our letter dated September 26, 2012.

General

1. With respect to prior comment 2, tell us why you did not provide a risk factor alerting potential investors to management's determination that your disclosure controls and procedures are not effective. Also tell us why you concluded that descriptions of your efforts to remedy the weaknesses, the status of your remedial efforts and your estimated costs for remediation are not required in management's discussion or another section of the body of the prospectus.

Mark Hunter  
Finishing Touches Home Goods Inc.  
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Please contact Ryan Houseal, Attorney-Advisor, at (202) 551-3105 or, in his absence, me at (202) 551-3462 with any other questions. If you thereafter require further assistance, you may contact Barbara C. Jacobs, Assistant Director, at (202) 551-3735.

Sincerely,

/s/ Mark P. Shuman

Mark P. Shuman  
Branch Chief--Legal

cc: Via E-mail  
Harvey Kesner  
Sichenzia Ross Friedman Ference LLP