



DIVISION OF  
CORPORATION FINANCE

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

August 29, 2011

Via Facsimile  
Jonathan Hopp  
President and Chief Executive Officer  
JH Designs, Inc.  
11271 Ventura Boulevard #511  
Studio City, California 91604

**Re: JH Designs, Inc.**  
**Amendment No. 2 to Registration Statement on Form S-1**  
**Filed August 24, 2011**  
**File No. 333-174196**

Dear Mr. Hopp:

Our preliminary review of your amended registration statement indicates that it fails in numerous material respects to comply with the requirements of the Securities Act of 1933, the rules and regulations under that Act, and the requirements of the form. We will not perform a detailed examination of the amended registration statement and we will not issue comments because to do so would delay the review of other disclosure documents that do not appear to contain comparable deficiencies. Specifically, the financial statements and related disclosures in this amendment were not current when filed. See Rule 8-08 of Regulation S-X.

If you were to request acceleration of the effective date of the registration statement in its present form, we would likely recommend that the Commission deny your request. We suggest that you consider filing a substantive amendment to correct the deficiencies.

Sincerely,

/s/ James Allegretto

James Allegretto  
Senior Assistant Chief Accountant