



DIVISION OF
CORPORATION FINANCE

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

August 10, 2010

Mr. Anthony J. Renteria
President and Chief Executive Officer
NorAm Capital Holdings, Inc.
15303 North Dallas Parkway, Suite 1030
Addison, Texas 75001

Re: NorAm Capital Holdings, Inc.
Form 10-K for the Fiscal Year September 30, 2009
Filed December 29, 2009
Form 10-Q for the Quarterly Period Ended December 31, 2009
Filed February 16, 2010
File No. 0-02661

Dear Mr. Renteria:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Jennifer Thompson
Branch Chief