



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 3010

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

April 30, 2009

VIA U.S. MAIL and FAX 708-344-5658

Robert C. Harvey  
President  
Oakridge Holdings, Inc.  
400 West Ontario Street  
Unit 1003  
Chicago, IL 60654

**Re: Oakridge Holdings, Inc.**  
**Form 10-KSB for Fiscal Year Ended**  
**June 30, 2008**  
**Filed September 29, 2008**  
**Form 10-Q for the Quarterly Period Ended**  
**September 30, 2008**  
**Filed November 12, 2008**  
**Form 10-Q for the Quarterly Period Ended**  
**December 31, 2008**  
**Filed February 17, 2009**  
**Definitive Proxy Statement**  
**Filed October 27, 2008**  
**File No. 000-01937**

Dear Mr. Harvey:

We have reviewed your response letter dated April 29, 2009 and have the following additional comments. If you disagree with our comments, we will consider your explanation as to why our comments are not applicable. Please be as detailed as necessary in your explanation.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-KSB for the fiscal year ended June 30, 2008

Financial Statements

Notes to Consolidated Financial Statements

2. Summary of Significant Accounting Policies

Revenue Recognition

Aviation Ground Support Equipment

1. We note your response to our prior comment three. Please revise your revenue recognition policy footnote for consistency with the information provided in your responses to our comments regarding revenue recognition. Your policy footnote should address, but should not be limited to, that based on the nature of the contracts with the US Government, you do not have the ability to make reasonably dependable estimates and that the US Government does not have the right to take over the work in process.

General

2. Please tell us whether management intends to file an Item 4.02 Form 8-K. To the extent management does not intend to file an Item 4.02 Form 8-K, please tell us management's basis for their conclusion.
3. Please tell us whether management has reconsidered the effectiveness of your disclosure controls and procedures as of June 30, 2008 in light of the restatement. In addition, please confirm to us that you plan to address this reconsideration and the related conclusions in the filings that contain your restated financial statements. To the extent you have determined that your disclosure controls and procedures were effective as of June 30, 2008 even though you were required to restate, please explain why and what corrective action that has been/will be taken and also disclose this in your amended filing.
4. Please tell us whether your auditors intend to update their audit opinion to discuss the restatement.
5. Please tell us whether you intend to include the applicable disclosures outlined by paragraph 26 of SFAS 154.

Robert C. Harvey  
Oakridge Holdings, Inc.  
April 30, 2009  
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Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please submit your response letter on EDGAR. You may contact Jennifer Monick, Senior Staff Accountant, at (202) 551-3295, or the undersigned at (202) 551-3629 if you have questions regarding comments on the financial statements and related matters. Please contact Erin Martin, Attorney Advisor, at (202) 551-3391 or Duc Dang, Attorney Advisor, at (202) 551-3386 with any other questions.

Sincerely,

Kevin Woody  
Branch Chief