

Mail Stop 3010

December 3, 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 completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Kevin Woody
Branch Chief