



DIVISION OF  
CORPORATION FINANCE

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

March 17, 2011

Mr. Hank Durschlag  
Chief Executive Officer  
Double Eagle Holdings, Ltd.  
5403 McChesney Drive  
Charlotte, NC 28269

**Re: Double Eagle Holdings, Ltd.**  
**Form 10-K**  
**Filed January 6, 2011**  
**Form 10-K/A**  
**Filed February 22, 2011**  
**File No. 000-22991**

Dear Mr. Durschlag:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Daniel L. Gordon  
Branch Chief