

Mail Stop 4561

April 9, 2009

Via U.S. Mail and Fax (504) 962-5701

Mr. V. Chase McCrea III
Home Solutions of America, Inc.
1340 Poydras Street
Suite 1800
New Orleans, LA 70112

**Re: Home Solutions of America, Inc.
Items 4.01 and 4.02 Form 8-K
Filed February 12, 2009
File No. 1-31711**

Dear Mr. McCrea:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jennifer Monick
Senior Staff Accountant