



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

Mail Stop 3030

June 25, 2009

Via U.S. Mail

Ms. Michelle Doery
Chief Financial Officer
Point Blank Solutions, Inc.
2102 SW 2nd Street
Pompano Beach, FL 33069

**RE: Point Blank Solutions, Inc.
Item 4.01 Form 8-K
Filed June 4, 2009
File No. 1-13112**

Dear Ms. Doery:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Brian Cascio
Accounting Branch Chief