

**MOORE & ASSOCIATES, CHARTERED**  
**ACCOUNTANTS AND ADVISORS**  
**PCAOB REGISTERED**

March 23, 2009

Office of the Chief Accountant  
Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

Dear Sir/Madam:

We have read the statements included under Item 4.01 in the Form 8-K/A dated February 27, 2009 of Roadships Holdings, Inc. (the "Company") to be filed with the Securities and Exchange Commission and we agree with such statements insofar as they relate to our dismissal and our audits for the years ended August 31, 2008 and 2007, and our reviews of interim financial statements. We cannot confirm or deny that the appointment of M&K CPAS, PLLC was approved by the Board of Directors, or that he was not consulted prior to his appointment as auditor.

Very truly yours,

*/s/ Moore & Associates, Chartered*

Moore & Associates, Chartered  
Las Vegas, Nevada