

Mail Stop 3030

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

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