UNITED STATES SECURITIES AND EXCHANGE COMMISSION

February 17, 2010

ORDER GRANTING CONFIDENTIAL TREATMENT UNDER THE SECURITIES EXCHANGE ACT OF 1934

CLST Holdings, Inc.

File No. 0-22972 - CF#24283

CLST Holdings, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 8-K filed on December 19, 2008, as amended.

Based on representations by CLST Holdings, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit will not be released to the public for the time period specified:

Exhibit 10.2 through November 4, 2019

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Daniel Morris Special Counsel