

BLUE HOLDINGS, INC.  
Form RW  
February 19, 2008

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Blue Holdings, Inc.  
5804 East Slauson Avenue  
Commerce, California 90040

February 19, 2008

Securities and Exchange Commission  
Division of Corporation Finance  
100 F. Street, N.E.  
Washington, DC 20549

Re:  
Registration Statement on Form S-3  
Registration Number: 333-149024

Blue Holdings, Inc.

Ladies and Gentlemen:

Blue Holdings, Inc. (the "Company") hereby respectfully requests that the Company's Registration Statement on Form S-3 (Registration Number 333-149024) (the "Registration Statement") be withdrawn as of the date hereof pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended. The Company's request is based on the fact that the Company has determined not to pursue the proposed offering as described in the Registration Statement. The Company may undertake a subsequent primary offering on Form S-3 as permitted by the general instructions of such form. The Registration Statement was never declared effective and no securities of the Company were sold pursuant thereto.

If you have questions regarding this matter, please contact the undersigned at 323-725-5555.

Respectfully,

BLUE HOLDINGS, INC.

/s/ Larry Jacobs  
By: Larry Jacobs  
Its: Chief Financial Officer

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