

BLUE HOLDINGS, INC.  
Form RW  
March 11, 2009

Blue Holdings, Inc.  
4901 Zambrano Street  
Commerce, CA 90040

March 11, 2009

Securities and Exchange Commission  
Division of Corporation Finance  
Washington, DC 20549

Re.: Registration Statement on Form S-8  
Registration No. 333-147873

Ladies and Gentlemen:

The undersigned hereby requests the withdrawal of its registration statement on Form S-8 (Registration No. 333-147873). None of the securities registered in that registration statement have been issued or sold.

Very truly yours,

/s/ Paul Guez  
Paul Guez  
Chairman