

HOME SOLUTIONS OF AMERICA INC  
Form SC 13D  
May 27, 2008

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**SCHEDULE 13D  
Under the Securities Exchange Act of 1934**

**(Amendment No \_)**

HOME SOLUTIONS OF AMERICA, INC.

(Name of Issuer)

Common Stock, par value \$0.001 per share

(Title of Class of Securities)

437355100

(CUSIP Number)

Thomas A. Klee, Esq.  
Law Office of Thomas A. Klee  
55 Bath Crescent Lane  
Bloomfield, Connecticut 06002  
860-242-0004

(Name, Address and Telephone Number of Person Authorized to  
Receive Notices and Communications)

May 16, 2008

(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of Rule 13d-1(e), 13d-1(f) or 13d-1(g), check the following box .

**Note:** Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See Rule 13d-7 for other parties to whom copies are to be sent.

\* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).



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<b>1.</b>	NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (ENTITIES ONLY)  MT Trading LLC																
<b>2.</b>	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) <input checked="" type="checkbox"/> <b>x</b> (b) <input type="checkbox"/> <b>o</b>																
<b>3.</b>	SEC USE ONLY																
<b>4.</b>	SOURCE OF FUNDS (See Instructions) AF OO																
<b>5.</b>	CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e) <input type="checkbox"/> <b>o</b>																
<b>6.</b>	CITIZENSHIP OR PLACE OF ORGANIZATION Connecticut																
	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">NUMBER OF</td> <td style="width: 50%;"><b>7. SOLE VOTING POWER</b></td> </tr> <tr> <td>SHARES</td> <td>460,500</td> </tr> <tr> <td>BENEFICIALLY</td> <td><b>8. SHARED VOTING POWER</b></td> </tr> <tr> <td>OWNED BY</td> <td></td> </tr> <tr> <td>EACH</td> <td><b>9. SOLE DISPOSITIVE POWER</b></td> </tr> <tr> <td>REPORTING</td> <td></td> </tr> <tr> <td>PERSON</td> <td><b>10. SHARED DISPOSITIVE POWER</b></td> </tr> <tr> <td>WITH</td> <td>460,500</td> </tr> </table>	NUMBER OF	<b>7. SOLE VOTING POWER</b>	SHARES	460,500	BENEFICIALLY	<b>8. SHARED VOTING POWER</b>	OWNED BY		EACH	<b>9. SOLE DISPOSITIVE POWER</b>	REPORTING		PERSON	<b>10. SHARED DISPOSITIVE POWER</b>	WITH	460,500
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WITH	460,500																
<b>11.</b>	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 460,500																
<b>12.</b>	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (See Instructions) <input type="checkbox"/> <b>o</b>																
<b>13.</b>	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 1.0%																
<b>14.</b>	TYPE OF REPORTING PERSON (See Instructions) PN																

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<b>1.</b>	NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (ENTITIES ONLY)  Sondra J. Beit										
<b>2.</b>	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) <input checked="" type="checkbox"/> <b>x</b> (b) <input type="checkbox"/> <b>o</b>										
<b>3.</b>	SEC USE ONLY										
<b>4.</b>	SOURCE OF FUNDS (See Instructions) PF OO										
<b>5.</b>	CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e) <input type="checkbox"/> <b>o</b>										
<b>6.</b>	CITIZENSHIP OR PLACE OF ORGANIZATION USA										
	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;">                 NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH             </td> <td style="width: 50%; vertical-align: top;"> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;"><b>7. SOLE VOTING POWER</b></td> <td style="width: 50%;">1,584,331</td> </tr> <tr> <td><b>8. SHARED VOTING POWER</b></td> <td></td> </tr> <tr> <td><b>9. SOLE DISPOSITIVE POWER</b></td> <td></td> </tr> <tr> <td><b>10. SHARED DISPOSITIVE POWER</b></td> <td>1,584,331</td> </tr> </table> </td> </tr> </table>	NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%;"><b>7. SOLE VOTING POWER</b></td> <td style="width: 50%;">1,584,331</td> </tr> <tr> <td><b>8. SHARED VOTING POWER</b></td> <td></td> </tr> <tr> <td><b>9. SOLE DISPOSITIVE POWER</b></td> <td></td> </tr> <tr> <td><b>10. SHARED DISPOSITIVE POWER</b></td> <td>1,584,331</td> </tr> </table>	<b>7. SOLE VOTING POWER</b>	1,584,331	<b>8. SHARED VOTING POWER</b>		<b>9. SOLE DISPOSITIVE POWER</b>		<b>10. SHARED DISPOSITIVE POWER</b>	1,584,331
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<b>10. SHARED DISPOSITIVE POWER</b>	1,584,331										
<b>11.</b>	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 1,584,331										
<b>12.</b>	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (See Instructions) <input type="checkbox"/> <b>o</b>										
<b>13.</b>	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 3.3%										
<b>14.</b>	TYPE OF REPORTING PERSON (See Instructions) IN										

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<b>1.</b>	NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (ENTITIES ONLY)  RH Trading LLC								
<b>2.</b>	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) <input checked="" type="checkbox"/> <b>x</b> (b) <input type="checkbox"/> <b>o</b>								
<b>3.</b>	SEC USE ONLY								
<b>4.</b>	SOURCE OF FUNDS (See Instructions) AF OO								
<b>5.</b>	CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) or 2(e) <input type="checkbox"/> <b>o</b>								
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<b>10. SHARED DISPOSITIVE POWER</b>	385,000								
<b>11.</b>	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 385,000								
<b>12.</b>	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (See Instructions) <input type="checkbox"/> <b>o</b>								
<b>13.</b>	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 0.8%								
<b>14.</b>	TYPE OF REPORTING PERSON (See Instructions) PN								

**Item 1. Security and Issuer.**

This statement relates to the common stock, par value \$0.001 per share (the "Common Stock") of Home Solutions of America, Inc., a Delaware corporation (the "Issuer"). The address of the Issuer's principal executive office is 1500 Dragon Street, Suite B, Dallas, TX 75207.

**Item 2. Identity and Background.**

(a) (b) (c) The Filing Persons are a group (the "Group") consisting of the following three entities or individuals:

(1) MT Trading LLC, a Connecticut Limited Liability Company with offices at 530 Silas Deane Highway, Suite 130, Wethersfield, Connecticut 06109. It is principally engaged in the business of investing. The Members of MT Trading LLC are:

Sondra J. Beit, whose business address is 530 Silas Deane Highway, Suite 130, Wethersfield, CT 06109. Mrs. Beit is not currently employed.

Mark Paley, whose business address is Harvest Investments, 530 Silas Deane Highway, Suite 130, Wethersfield, CT 06109. Mr. Paley is a professional investor and principal of Harvest Investments LLC.

(2) Sondra J. Beit (see above).

(3) RH Trading LLC, a Connecticut Limited Liability Company with offices at 530 Silas Deane Highway, Suite 130, Wethersfield, Connecticut 06109. It is principally engaged in the business of investing. The Members of RH Trading LLC are Sondra J. Beit and Mark Paley (see above).

(d) (e) During the last five years, no Filing Person or any Member of any Filing Person has been convicted in a criminal proceeding (excluding traffic violations or similar misdemeanors) or was a party to a civil proceeding of a judicial or administrative body of competent jurisdiction as a result of which such Filing Person or Member of the Filing Person was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities laws or finding any violation with respect to such laws.

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**Item 3. Source and Amount of Funds or Other Consideration.**

Securities of the issuer were purchased (i) with personal funds, (ii) with personal funds contributed by the Members of the Filing Persons for the purpose of making investments and (iii) using a margin account with the Filing Persons' broker, Merrill Lynch, Inc. 213 Court Street, Suite 650, Middletown, Connecticut 06547.

**Item 4. Purpose of Transaction.**

The transaction has been effected primarily for investment purposes.

The Filing Persons view the Issuer as a deep value investment and strongly believe in the Issuer's long-term prospects despite its various problems. However, it is noted that the Issuer has not filed with the Securities and Exchange Commission its Form 10-Q for the third quarter of 2007, its Form 10-K for fiscal year 2007, which would include audited financial statements for 2007, and its Form 10-Q for the first quarter of 2008, all of which are required to have been filed under the rules of the Securities and Exchange Commission (the "SEC"), depriving shareholders of relevant financial and other information about the Issuer for over six months. Also, no proxy statement has been filed for an annual meeting to be held in 2008 to elect directors.

The Filing Persons believe that it is essential that an annual meeting be held as soon as possible so that directors of the Issuer may be elected and so that the Board and management of the Issuer may explain to and discuss with shareholders significant recent developments at the Issuer, including, but not limited to: the above-noted failures to provide shareholders information as required by the rules of the SEC; the appointment of a new Chairman of the Board; the appointment of an Interim Chief Financial Officer; the entry of Indemnity Agreements with independent directors and certain executive officers; an audit committee investigation into related party transactions and other matters; the delisting of the Issuer's Common stock from the Nasdaq Stock Market; and certain terminations of and resignations by officers and directors. The Filing Persons are ready to assist the Issuer's Board in any way they can in its exploration of all available strategic alternatives and in providing timely and complete disclosure and updates to shareholders, including investor conference calls.

However, if the Filing Persons believe the Board does not take actions they believe are required to be taken in the best interest of stockholders, they will take whatever action they deem necessary in order to protect their rights as stockholders, including seeking two Board seats at the next annual meeting of stockholders.

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In addition, the Filing Persons may take actions which relate to or may result in any of the following:

- (a) The acquisition of additional securities of the Issuer or the disposition of securities of the Issuer;
- (b) An extraordinary corporate transaction, such as a merger, reorganization or liquidation, involving the Issuer;
- (c) A sale or transfer of a material amount of the Issuer's assets;
- (d) A change in the Issuer's present Board of Directors or management, including to change the number of directors or to fill any vacancies on the Board;
- (e) A material change in the Issuer's present capitalization or dividend policy;
- (f) Any other material change in the Issuer's business or corporate structure; or
- (g) Changes in the Issuer's charter or bylaws or any other actions which may impede the acquisition of control of the Issuer by any person.

**Item 5. Interest in Securities of the Issuer.**

(a) As of the date hereof, the Group owns shares of the Common Stock representing 5.1% of the outstanding Common Stock. Such Common Stock is held by members of the Group as follows:

<u>Name</u>	<u>Number of Shares</u>
MT Trading LLC	460,500
Sondra Beit	1,584,331
RH Trading LLC	<u>385,000</u>
Group Total	2,429,832

(b) Each of the Filing Persons has sole power to vote and dispose of such shares held by it or her; however, Mr. Roger Beit, the husband of Sondra Beit, also has investment authority over the investment accounts in which such shares are held.

- (c) See attached Schedule A.
- (d) Not applicable.
- (e) Not applicable.

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**Item 6. Contracts, Arrangements, Understandings or Relationships with Respect to Securities of the Issuer.**

The Members of MT Trading LLC and RH Trading LLC are Mark Paley and Sondra J. Beit. Roger Beit is the husband of Sondra Beit. Although no formal agreement exists, such persons can be expected to act in concert with respect to their investments.

**Item 7. Material to be Filed as Exhibits.**

Exhibit 99.1. Joint Filing Agreement, dated as of May 22, 2008, among MT Trading LLC, Sondra Beit and RH Trading LLC.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: May 22, 2008

/S/ ROGER BEIT

Roger Beit, Authorized Agent

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**SCHEDULE A**

Transactions in the shares of the Common Stock effected during the past 60 days. All transactions were effected in open-market purchases.

Name	Date	No. of shares	Price per Share
MT Trading	April 11, 2008	9,500	\$0.64
	April 11, 2008	3,500	\$0.63
	April 11, 2008	7,000	\$0.62
	April 11, 2008	4,000	\$0.61
	April 11, 2008	4,000	\$0.60
	April 11, 2008	13,000	\$0.59
	April 10, 2008	18,000	\$0.61
	April 10, 2008	6,000	\$0.59
	April 9, 2008	2,500	\$0.57
	April 9, 2008	5,200	\$0.56
	April 8, 2008	21,800	\$0.56
	April 7, 2008	18,000	\$0.56
RH Trading	April 16, 2008	7,500	\$0.63
	April 16, 2008	25,000	\$0.62
	April 16, 2008	7,500	\$0.615
	April 16, 2008	5,000	\$0.61
	April 16, 2008	2,500	\$0.602
	April 16, 2008	7,500	\$0.60
	April 15, 2008	2,500	\$0.602
	April 15, 2008	2,500	\$0.60
	April 15, 2008	2,500	\$0.595
	April 15, 2008	2,500	\$0.592
	April 15, 2008	42,500	\$0.59
	April 15, 2008	10,000	\$0.585
	April 15, 2008	32,500	\$0.58
	April 15, 2008	60,000	\$0.57
	April 15, 2008	22,500	\$0.565
	April 15, 2008	17,500	\$0.56
	April 14, 2008	2,500	\$0.65

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	April 14, 2008	9,000	\$0.64
	April 14, 2008	500	\$0.63
	April 14, 2008	34,800	\$0.62
	April 14, 2008	12,000	\$0.615
	April 14, 2008	2,700	\$0.612
	April 14, 2008	11,000	\$0.61
	April 14, 2008	2,500	\$0.605
	April 14, 2008	5,000	\$0.60
	April 11, 2008	29,000	\$0.62

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	April 11, 2008	17,000	\$0.61
	April 11, 2008	4,000	\$0.601
	April 11, 2008	5,000	\$0.60
Sondra Beit	May 20, 2008	10,000	\$0.61
	May 20, 2008	6,000	\$0.60
	May 19, 2008	18,000	\$0.60
	May 19, 2008	6,000	\$0.59
	May 16, 2008	9,000	\$0.61
	May 16, 2008	12,000	\$0.60
	May 16, 2008	12,000	\$0.595
	May 16, 2008	9,000	\$0.59
	May 12, 2008	18,000	\$0.62
	May 7, 2008	6,500	\$0.63
	May 7, 2008	9,000	\$0.62
	May 7, 2008	8,500	\$0.60
	May 7, 2008	6,000	\$0.61
	April 25, 2008	95,000	\$0.61
	April 25, 2008	35,000	\$0.60
	April 24, 2008	5,000	\$0.65
	April 24, 2008	2,500	\$0.64
	April 24, 2008	2,500	\$0.63
	April 24, 2008	5,000	\$0.62
	April 24, 2008	5,000	\$0.59
	April 18, 2008	7,500	\$0.64
	April 18, 2008	2,500	\$0.63
	April 17, 2008	5,000	\$0.64
	April 17, 2008	15,000	\$0.63
	April 16, 2008	5,000	\$0.62
	April 3, 2008	80,000	\$0.67
	April 3, 2008	14,500	\$0.66
	April 3, 2008	500	\$0.65
	March 28, 2008	10,000	\$0.69

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	March 27, 2008	5,000	\$0.70
	March 27, 2008	6,000	\$0.69
	March 27, 2008	1,000	\$0.66
	March 27, 2008	2,500	\$0.655
	March 27, 2008	10,000	\$0.64
	March 26, 2008	171,000	\$0.60
	March 26, 2008	24,500	\$0.59
	March 26, 2008	22,500	\$0.58
	March 26, 2008	16,000	\$0.575
	March 26, 2008	14,500	\$0.57
	March 26, 2008	3,500	\$0.56
	March 26, 2008	9,000	\$0.336

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