Great advances have occurred in recent years in the understanding of how carbohydrates influence human nutrition and health in relation to different biological benefits. Several studies have been developed seeking to quantify resistant starch in foods, in order to better relate it to the levels of these benefits. Resistant starch (RS) has been defined as the sum of starch and products of its degradation not absorbed in the small intestine of healthy individuals. In this study the levels of resistant starch reported by manufacturers of starches were compared with the actual values determined by the technique of assay "in vitro". The methodology used for the quantification of RS was 2002.02 AOAC / AACC (32-40) and the samples quantified were: dried and milled kidney beans, ActiStar (a resistant starch material produced by enzymatic modification of tapioca starch), high amylose maize starch and starch control (Megazyme). The results for the levels of resistant starch in this study are consistent with those reported by the manufacturer for the dried and milled kidney beans, high amylose maize starch and starch control, and showed a variation greater than the considered acceptable (+ or - 2%) only for the ActiStar. This result can be explained by the use of potassium hydroxide (KOH), which does not completely solubilize the modified resistant starch because of the crosslinks, and may lead to a lower RS value. Further studies using different solvents in place of KOH solution are planned to compare the results with the manufacturer's claim.