

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

Mail Stop 3720

August 12, 2008

Mr. H. Douglas Saathoff Chief Executive Officer Nighthawk Systems, Inc. 10715 Gulfdale, Suite 200 San Antonio, TX 78216

Re: Nighthawk Systems, Inc.

Form 10-KSB for Fiscal Year Ended December 31, 2007

Filed April 15, 2008 File No. 0-30786

Dear Mr. Saathoff:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel Assistant Director