

Mail Stop 4561

November 24, 2008

Paul Goodman
Chief Executive Officer
SecureLogic Corp.
420 Lexington Avenue
Suite 2320
New York, NY 10170

**Re: SecureLogic Corp.
Forms 10-KSB and 10-KSB/A for Fiscal Year Ended
December 31, 2007
File No. 000-28099**

Dear Mr. Goodman:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Christine Davis
Assistant Chief Accountant