

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

Mail Stop 3720

December 16, 2008

## Via U.S. Mail and Fax

Mr. Paul Briggs Chief Financial Officer Law Enforcement Associates Corporation 2609 Discovery Drive Suite 125 Raleigh, NC 27616

## Re: Law Enforcement Associates Corporation Form 10-K for the Fiscal Year Ended December 31, 2007 Filed April 29, 2008 File No. 1-32565

Dear Mr. Briggs:

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

Sincerely,

/s/Larry Spirgel Assistant Director