



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 4, 2009

Via U.S. Mail and Fax

C.B. Brechin
Brekford International Corp.
7020 Dorsey Road
Suite C
Hanover, Md. 21076

**Re: Brekford International Corp.
Item 4.01 Form 8-K/AM No. 1
Filed December 22, 2009
File No. 000-52719**

Dear Mr. Brechin:

We have completed our review of your Form 8-K/A and related filings and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director