



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

October 22, 2009

Mr. Stanley A. Hirschman  
President  
Optex Systems Holdings, Inc.  
1420 Presidential Drive  
Richardson, Texas 75081-2439

RE: **Optex Systems Holdings, Inc.**  
**Form 8-K dated October 1, 2009**  
**Filed October 6, 2009, as amended**  
**File No. 333-143215**

Dear Mr. Hirschman:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jeffrey Jaramillo  
Accounting Branch Chief