

Mail Stop 4561

March 3, 2009

Mr. William M. Lynes  
Chief Executive Officer  
Secured Digital Storage Corporation  
2001 Butterfield Rd., Suite 1050  
Downers Grove, IL 60515

**Re: Secured Digital Storage Corporation  
Form 10-KSB for the Fiscal Year Ended December 31, 2007  
Filed April 15, 2008  
File No. 000-09500**

Dear Mr. Lynes:

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,

Mark Kronforst  
Accounting Branch Chief