

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4561

February 1, 2010

Charles L. McNew, CEO Halifax Corporation of Virginia 5250 Cherokee Avenue Alexandria, Virginia 22312

Re: Halifax Corporation of Virginia

Revised Preliminary Proxy Statement on Schedule 14A

Filed January 29, 2010 File No. 001-08964

Dear Mr. McNew:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

Maryse Mills-Apenteng Special Counsel

cc: Via Facsimile (215) 832-5488
Jane K. Storero, Esq.
Blank Rome LLP