Mail Stop 4561

April 22, 2008

Stephen P. Griggs, President Secure Alliance Holdings Corporation 5700 Northwest Central Dr., Suite 350 Houston, TX 77092

Re: Secure Alliance Holdings Corporation

Preliminary Proxy Statement on Schedule 14A

Filed April 21, 2008 File No. 0-17288

Dear Mr. Griggs:

We have completed our review of your preliminary proxy statement and have no further comments at this time.

Sincerely,

David L. Orlic Special Counsel

cc: <u>Via Facsimile (212) 451-2222</u> Adam W. Finerman, Esq. Olshan Grundman Frome Rosenzweig & Wolosky LLP