



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

April 7, 2011

via U.S. mail and facsimile

Michael T. Brigante, CFO
Homeland Security Capital Corporation
1005 North Glebe Road, Suite 550
Arlington, Virginia 22201

**RE: Homeland Security Capital Corporation
Form 10-K for the Fiscal Year Ended June 30, 2010
Filed September 28, 2010
Form 10-K/A No. 1 for the Fiscal Year Ended June 30, 2010
Filed March 11, 2011
Form 10-K/A No. 1 for the Fiscal Year Ended June 30, 2009
Filed March 11, 2011
Forms 10-Q for the Fiscal Quarters Ended September 30, 2010 and
December 31, 2010
File No. 0-23279**

Dear Mr. Brigante:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Terence O'Brien
Accounting Branch Chief