



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