

May 5, 2008

Zip+4 Code: 20549-0305

Via Fax & U.S. Mail

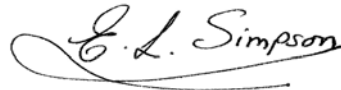
Mr. Michael Moody
Chief Executive Officer
Force Protection, Inc.
9801 Highway 78
Building No.1
Ladson, South Carolina 29456

Re: Form 8-K filed March 24, 2008
File No.: 1-33253

Dear Mr. Moody:

We have completed our review of your Form 8-K noted above and do not, at this time, have any further comments.

Sincerely,

A handwritten signature in cursive script that reads "E. L. Simpson". The signature is written in dark ink and has a long, sweeping underline that extends to the left and then curves back under the name.

Effie Simpson
Staff Accountant