



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

February 12, 2009

Via Fax & U.S. Mail

Mr. Charles Mathis
Force Protection, Inc.
9801 Highway 78, Building No. 1
Ladson, South Carolina 29456

Re: Force Protection, Inc.
Form 10-K for the year ended December 31, 2007
File No. 001-32523

Dear Mr. Mathis:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief