



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

June 23, 2010

David G. Derrick  
CEO and Director  
SecureAlert, Inc.  
150 West Civic Center Drive, Suite 400  
Sandy, Utah 84070

**RE: SecureAlert, Inc.  
Preliminary Information Statement on Schedule 14C  
Filed April 15, 2010  
File No. 000-23153**

Dear Mr. Derrick:

We have completed our review of your Schedule 14C and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director