



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 6, 2008

Mr. Sebastian Cassetta  
Chief Executive Officer  
Sielox, Inc.  
170 East Ninth Ave.  
Runnemede, NJ 08078

**Re: Sielox, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed April 4, 2007**

**Form 10-Q/A for Fiscal Quarter Ended September 30, 2007**  
**File No. 0-29423**

Dear Mr. Cassetta:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director