



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