



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

**VIA FACSIMILE AND U.S. MAIL**

February 14, 2008

Ms. Tsippy Moldovan  
Chief Financial Officer and Director  
Defense Industries International, Inc.  
8 Brisel Street  
Industrial Zone Sderot 87711  
Israel

**Re: Defense Industries International, Inc.  
Form 10-KSB/A for Fiscal Year Ended December 31, 2006  
Filed October 29, 2007  
Forms 10-QSB for Fiscal Quarters Ended  
March 31, 2007, June 30, 2007 and September 30, 2007  
File No. 0-30105**

Dear Ms. Moldovan:

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

Sincerely,

William Thompson  
Branch Chief