



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

August 12, 2008

Mr. H. Douglas Saathoff
Chief Executive Officer
Nighthawk Systems, Inc.
10715 Gulfdale, Suite 200
San Antonio, TX 78216

Re: Nighthawk Systems, Inc.
Form 10-KSB for Fiscal Year Ended December 31, 2007
Filed April 15, 2008
File No. 0-30786

Dear Mr. Saathoff:

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

Sincerely,

Larry Spigel
Assistant Director