

Mail Stop 4561

July 6, 2007

Mr. Jeffrey L. Schultz  
President and Chief Executive Officer  
Secured Financial Network, Inc.  
100 NE 3rd Avenue, Suite 1500  
Ft. Lauderdale, Florida 33301

**Re: Secured Financial Network, Inc.**  
**Form 10-KSB for Fiscal Year Ended December 31, 2005**  
**Filed May 15, 2006**

Dear Mr. Schultz,

We have completed our review of your Form 10-KSB for Fiscal Year Ended December 31, 2005 and have no further comments at this time.

Sincerely,

Kevin W. Vaughn  
Branch Chief