



DIVISION OF  
CORPORATION FINANCE

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

March 31, 2011

Via E-mail

Jeffrey L. Schultz  
President/CEO  
Secured Financial Network, Inc.  
1500 W. Cypress Creek Rd. Ste 411  
Fort Lauderdale, FL 33309

**Re: Secured Financial Network, Inc.  
Schedule 14C  
Filed March 8, 2011  
File No. 000-28457**

Dear Mr. Schultz:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng  
Special Counsel