



DIVISION OF
CORPORATION FINANCE

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

March 9, 2010

via U.S. mail and facsimile

Mr. Michael J. Gordon, Director and Chief Financial Officer
BlastGard International, Inc.
2451 McMullen Booth Road, Suite 242
Clearwater, FL 33759-1362

**RE: BlastGard International, Inc.
 Form 8-K Item 4.01
 Filed February 11, 2010
 Form 8-K/A Item 4.01
 Filed February 26, 2010
 Form 8-K/A Item 5.02
 Filed March 5, 2010
 Form 8-K/A Item 4.01
 Filed March 9, 2010
 File No. 0-53756**

Dear Mr. Gordon:

We have completed our review of your filing and amendments and have no further comments at this time.

Sincerely,

Jenn Do
Staff Accountant