



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

April 7, 2008

via U.S. mail and facsimile

Ben Jamil, Chief Executive Officer
Security Intelligence Technologies, Inc.
145 Huguenot Street
New Rochelle, New York 10801

**RE: Security Intelligence Technologies, Inc.
Form 10-KSB for the Fiscal Year Ended June 30, 2007
Filed October 5, 2007
File No. 0-31779**

Dear Mr. Jamil:

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

Sincerely,

Terence O'Brien
Accounting Branch Chief