



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

Mail Stop 3720

December 16, 2008

Via U.S. Mail and Fax

Mr. Paul Briggs
Chief Financial Officer
Law Enforcement Associates Corporation
2609 Discovery Drive
Suite 125
Raleigh, NC 27616

**Re: Law Enforcement Associates Corporation
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed April 29, 2008
File No. 1-32565**

Dear Mr. Briggs:

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

Sincerely,

/s/Larry Spigel
Assistant Director