



DIVISION OF  
CORPORATION FINANCE

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

February 15, 2012

Via E-mail

Mr. Dale S. Scales  
Armor Technologies LLC  
202 Champions Point Way  
Cary, North Carolina 27513

**Re: American Defense Systems, Inc.  
Soliciting Material filed by Armor Technologies LLC et al.  
Filed on January 31, 2012  
File No. 001-33888**

Dear Mr. Scales:

We have reviewed your letter dated February 13, 2012 submitted in response to our letter dated February 3, 2012 and have the following additional comment.

General

1. We note your response to prior comments 2 and 3. Please tell us the nature of Mr. Piscitelli's involvement with the participants in the solicitation. We understand the legal conclusions you have reached, but your response does not provide any factual basis for those conclusions.

You may contact me at (202) 551-3503 if you have any questions regarding our comments.

Sincerely,

/s/ David L. Orlic

David L. Orlic  
Special Counsel  
Office of Mergers and Acquisitions

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Armor Technologies LLC  
February 15, 2012  
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cc: Via E-mail  
John S. West, Esq.  
Troutman Sanders LLP