



DIVISION OF  
CORPORATION FINANCE

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

November 9, 2011

Sent by U.S. Mail

Mr. Peter Hodyno

President

Secure Digital, Inc.

2 Glenwood Lane

Huntington, New York 11743

**Re: Secure Digital, Inc.  
Registration Statement on Form S-1  
Filed November 4, 2011  
Amendment No. 1 to Registration Statement on Form S-1  
Filed November 7, 2011  
File No. 333-177744**

Dear Hodyno:

Our preliminary review of your registration statement indicates that it fails to comply with the requirements of the Securities Act of 1933, the rules and regulations under that Act, and the requirements of the form. We will not perform a detailed examination of the registration statement at this time and we will not issue comments until the comment below is addressed because to do so would delay the review of other disclosure documents that do not appear to contain comparable deficiencies. Specifically, we noted the following deficiency:

1. The audit report of your independent registered public accounting firm is not manually signed as is required by Rule 2-02(a) of Regulation S-X. Please be sure that your amended filing includes an accountants' report that meets the technical requirements of Rule 2-02(a).

If you were to request acceleration of the effective date of the registration statement in its present form, we would likely recommend that the Commission deny your request. We suggest that you consider filing a substantive amendment to correct the deficiencies.

Mr. Peter Hodyno  
Secure Digital, Inc.  
November 9, 2011  
Page 2

You may contact Jennifer Fugario, Staff Accountant, at (202) 551-3482 or Patrick Gilmore, Accounting Branch Chief, at (202) 551-3406 if you have questions regarding comments on the financial statements and related matters. If you have any other questions, please contact Ryan Houseal, Attorney-Advisor, at (202) 551-3105 or, in his absence, you may contact me at (202) 551-3462. If you thereafter require further assistance, you may contact Barbara C. Jacobs, Assistant Director, at (202) 551-3730.

Sincerely,

/s/ Mark P. Shuman

Mark P. Shuman  
Branch Chief – Legal

cc: Via E-mail  
Jill Arlene Robbins, Esq.