



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

October 27, 2009

Mr. Thomas E. Kreig  
Senior Vice President of Finance  
Ironclad Performance Wear Corporation  
2201 Park Place, Suite 101  
El Segundo, California 90245

**Re: Ironclad Performance Wear Corporation**  
**Item 4.01 Form 8-K**  
**Filed October 6, 2009**  
**File No. 0-51365**

Dear Mr. Kreig:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows  
Staff Accountant