



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

August 27, 2008

**Via U.S. Mail and Fax (201 715-9498)**

Mr. Yaron Eitan  
Chief Executive Officer  
Vector Intersect Security Acquisition Corp.  
65 Challenger Road  
Ridgefield Park, NJ 07660

**RE: Vector Intersect Security Acquisition Corp.  
Form 10-K for the year ended December 31, 2007  
Filed April 15, 2008**

**Form 10-Q for the quarter ended June 30, 2008  
File No. 0-52247**

Dear Mr. Eitan:

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

Sincerely,

Larry Spigel  
Assistant Director