



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

March 25, 2009

Mr. Alejandro Bautista
President and Chief Executive Officer
S2C Global Systems, Inc.
5119 Beckwith Boulevard, Suite 105
San Antonio, Texas 78249

**Re: S2C Global Systems, Inc.
Item 4.01 Form 8-K
Filed March 13, 2009
File No. 000-51529**

Dear Mr. Bautista:

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

Sincerely,

Ta Tanisha Meadows
Staff Accountant