



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

January 4, 2009

**Via U.S. Mail and Fax**

C.B. Brechin  
Brekford International Corp.  
7020 Dorsey Road  
Suite C  
Hanover, Md. 21076

**Re: Brekford International Corp.  
Item 4.01 Form 8-K/AM No. 1  
Filed December 22, 2009  
File No. 000-52719**

Dear Mr. Brechin:

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

Sincerely,

Larry Spigel  
Assistant Director