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**HAND & HAND**  
A PROFESSIONAL CORPORATION  
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24-10160

November 21, 2006

**VIA FEDERAL EXPRESS**

Filing Desk  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, DC 20549

**RECEIVED**

NOV 27 2006

Re: **Form 1-A Offering Statement**  
**QualSec**  
**Common Stock Offering**

DIVISION OF CORPORATION FINANCE  
OFFICE OF EMERGING GROWTH COMPANIES

Dear Sirs:

We hereby file one manually signed and six photocopies of the manually signed copy of the above Form 1-A, all with exhibits. We understand that Rule 252 does not mention any filing fee

So that we may know that you received the enclosed, please date stamp the enclosed copy of this letter and return it to us in the self addressed, stamped envelope provided.

Very truly yours,

Jehu Hand

JH:kp  
enc.

