



DIVISION OF  
CORPORATION FINANCE

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

March 15, 2011

Via U.S. Mail and Facsimile to 702-442-7995

Steve Cochennet  
Chief Executive Officer  
Guardian 8 Holdings  
11900 College Blvd., Suite 204  
Overland Park, KS 66210

**Re: Guardian 8 Holdings  
Current Report on Form 8-K/A  
Filed December 21, 2010, as amended on  
February 23 and March 8, 2011  
File No. 333-150954**

Dear Mr. Cochennet:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Larry Spigel

Larry Spigel  
Assistant Director