



DIVISION OF  
CORPORATION FINANCE

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

August 19, 2013

Via E-Mail

Stephen Miller  
Chief Executive Officer  
Eclipse Identity Recognition Corporation  
15732 Los Gatos Blvd. pmb 525  
Los Gatos, CA 95032

**Re: Eclipse Identity Recognition Corporation  
Current Report on Form 8-K  
Filed April 9, 2013  
Amendment No. 1 to Current Report on Form 8-K  
Filed July 5, 2013  
File No. 333-175792**

Dear Mr. Miller:

We issued comments to you on the above captioned filing on July 17, 2013. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by September 3, 2013.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>, <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Brian Soares at (202) 551-3580 or me at (202) 551-3528 if you have any questions.

Sincerely,

/s/ Amanda Ravitz

Amanda Ravitz  
Assistant Director

cc (via e-mail): William L. Macdonald, Esq.