

Mail Stop 4561

July 23, 2009

Neil Burley  
Chief Financial Officer  
SecureCare Technologies, Inc.  
1617 W. 6<sup>th</sup> Street, Suite C  
Austin, TX 78703

**Re: SecureCare Technologies, Inc.  
Form 8-K filed July 8, 2009  
File No. 000-29804**

Dear Mr. Burley:

We have completed our review of your Form 8-K and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Jason Niethamer

Jason Niethamer  
Senior Staff Accountant