

Mail Stop 4561

June 18, 2008

Mr. William M. Lynes
Chief Executive Officer
Secured Digital Storage Corporation
2001 Butterfield Rd., Suite 1050
Downers Grove, IL 60515

**Re: Secured Digital Storage Corporation
Form 10-KSB for the Fiscal Year Ended December 31, 2007
Filed April 15, 2008
Form 10-QSB for the Fiscal Quarter Ended March 31, 2008
File No. 000-09500**

Dear Mr. Lynes:

We have reviewed the above-referenced filings and have the following comments. Please note that we have limited our review to only your financial statements and related disclosures and do not intend to expand our review to other portions of your document. If indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-KSB for the Fiscal Year Ended December 31, 2007

General

1. Based on the number of shares issued and the change in control, it appears that Secured Digital Storage LLC should have been the accounting acquirer in the November 2007 transaction. Please tell us why you did not account for and report this transaction as a reverse acquisition. See Section I.F of the Division of

Corporation Finance: Frequently Requested Accounting and Financial Reporting Interpretations and Guidance at
<http://www.sec.gov/divisions/corpfin/guidance/cfactfaq.htm>.

Form 10-QSB for the Fiscal Quarter Ended March 31, 2008

2. We note that you have filed quarterly information on Form 10-QSB. Please note that filings made subsequent to the filing of your annual report for the year ended December 31, 2007 should be made on Form 10-Q. See SEC Release No. 33-8876.

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Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please submit all correspondence and supplemental materials on EDGAR as required by Rule 101 of Regulation S-T. If you amend your filings, you may wish to provide us with marked copies of any amendment to expedite our review. Please furnish a cover letter that keys your response to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing any amendment and your response to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Mr. William M. Lynes
Secured Digital Storage Corporation
June 18, 2008
Page 3

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Christine Davis, Assistant Chief Accountant, at (202) 551-3408 or me at (202) 551-3451 if you have any questions regarding the above comments.

Sincerely,

Mark Kronforst
Accounting Branch Chief