

Mail Stop 4561

December 2, 2008

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

**Re: Secured Digital Storage Corporation
Form 8-K Filed November 19, 2008
Form 8-K/A Filed November 26, 2008
File No. 000-09500**

Dear Mr. Lynes:

We have reviewed your amended 8-K filed November 26, 2008 and have the following comment. If indicated, we think you should revise your document in response to this comment. 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 our comment, 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. Unless otherwise noted, where prior comments are referred to they refer to our letter dated November 21, 2008.

Form 8-K/A Filed November 26, 2008

General

1. As previously requested, in connection with responding to our comments, the company should 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

William M. Lynes
Secured Digital Storage Corporation
December 2, 2008
Page 2

- 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.

* * * * *

Please respond to this comment within 5 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 comment 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 comment.

You may contact Jennifer Fugario, Staff Accountant, at (202) 551-3482 or me at (202) 551-3451 if you have any questions regarding the above comment.

Sincerely,

Mark Kronforst
Accounting Branch Chief