



DIVISION OF
CORPORATION FINANCE
Mail Stop 4561

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4561

February 1, 2010

Charles L. McNew, CEO
Halifax Corporation of Virginia
5250 Cherokee Avenue
Alexandria, Virginia 22312

**Re: Halifax Corporation of Virginia
Revised Preliminary Proxy Statement on Schedule 14A
Filed January 29, 2010
File No. 001-08964**

Dear Mr. McNew:

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

Sincerely,

Maryse Mills-Apenteng
Special Counsel

cc: Via Facsimile (215) 832-5488
Jane K. Storero, Esq.
Blank Rome LLP