

Mail Stop 3561

May 11, 2009

Via Fax & U.S. Mail

Mr. Peter Ubaldi, Chief Executive Officer  
Homeland Security Network, Inc.  
2500 Legacy Drive, Suite 226  
Frisco, Texas 75034

**Re:    Homeland Security Network, Inc.  
      Form 10-KSB for the year ended December 31, 2007  
      Filed April 15, 2008  
      Form 10-KSB for the year ended December 31, 2006  
      Filed April 18, 2007  
      Form 10-KSB for the year ended December 31, 2005  
      Filed April 7, 2006  
      File No. 000-15216**

Dear Mr. Ubaldi:

We have completed our review of your Forms 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief