



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

July 14, 2008

Via U.S. Mail and Fax (973) 574-8562

Mr. Arthur Barchenko
President, Chief Executive Officer
Electronic Control Security, Inc.
790 Bloomfield Avenue
Clifton, NJ 07012

**RE: Electronic Security Control, Inc.
Form 10-KSB for the fiscal year ended June 30, 2007
Filed September 28, 2007**

**Form 10-QSB for the quarter ended March 31, 2008
File No. 0-30810**

Dear Mr. Barchenko:

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

Sincerely,

Larry Spigel
Assistant Director