

Mail Stop 4561

April 22, 2008

Stephen P. Griggs, President
Secure Alliance Holdings Corporation
5700 Northwest Central Dr., Suite 350
Houston, TX 77092

**Re: Secure Alliance Holdings Corporation
Preliminary Proxy Statement on Schedule 14A
Filed April 21, 2008
File No. 0-17288**

Dear Mr. Griggs:

We have completed our review of your preliminary proxy statement and have no further comments at this time.

Sincerely,

David L. Orlic
Special Counsel

cc: Via Facsimile (212) 451-2222
Adam W. Finerman, Esq.
Olshan Grundman Frome Rosenzweig & Wolosky LLP