

Room 4561

January 19, 2007

Mr. Gregory E. Hare
Chief Financial Officer
Guardian Technologies International, Inc.
516 Herndon Parkway, Suite A
Herndon, VA 20170

**Re: Guardian Technologies International, Inc.
Form 10-KSB for Fiscal Year Ended December 31, 2004, as amended
Forms 10-QSB for Fiscal Quarters Ended March 31, June 30 and
September 30, 2005, as amended
Forms 8-K filed on March 31 and May 23, 2005
File No. 0-28238**

Dear Mr. Hare:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Stephen G. Krikorian
Branch Chief – Accounting

cc: Via Facsimile
Neil R.E. Carr, Esquire
Babirak, Vangellow & Carr, P.C.
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