

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

October 3, 2011

<u>Via E-mail</u>
Richard J. Lampen, President and Chief Executive Officer CDSI Holdings, Inc.
100 S.E. Second Street
Miami, Florida 33131

Re: CDSI Holdings, Inc. Form PREM 14C Filed August 18, 2011 File No. 000-22563

Dear Mr. Lampen:

We have completed our review of your filing. We remind you that our comment or changes to disclosure in response to our comment does not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ James Lopez (for)

John Reynolds Assistant Director