

**CDSI HOLDINGS INC.
100 S.E. Second Street
Miami, Florida 33131
Phone #: 305-579-8000**

September 30, 2011

VIA EDGAR

Mr. John Reynolds
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

**RE: CDSI Holdings Inc. (the "Company")
Form PREM14C originally filed August 18, 2011
(File No. 000-22563)**

Dear Mr. Reynolds:

The Company hereby acknowledges the following:

- (1) The Company is responsible for the adequacy and accuracy of the disclosure in the filing;
- (2) Staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- (3) 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.

Very truly yours,

CDSI HOLDINGS INC.

By: /s/ J. Bryant Kirkland III

Name: J. Bryant Kirkland III
Title: Vice President, Chief Financial Office
and Treasurer