

SECURITIES AND EXCHANGE COMMISSION

FORM CORRESP

Correspondence

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FILER

Fortified Holdings Corp.

CIK: **1316578** | IRS No.: **980420577** | State of Incorporation: **NV** | Fiscal Year End: **1231**

Type: **CORRESP**

SIC: **3524** Lawn & garden tractors & home lawn & gardens equip

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January 26, 2009

Ms. Peggy Fisher
Assistant Director
Securities and Exchange Commission
Division of Corporation Finance
100 F Street NE
Washington, DC 20549
Attention: Tom Jones, Examiner

**Re: Fortified Holdings Corp.
PRE14C
File No. 0-51936
Further Response to Comment Letter dated December 22, 2008**

Dear Mr. Jones:

On behalf of Fortified Holdings Corp. (the "Company"), we hereby submit a marked version of Schedule 14C which has been revised to show revisions made as a result of our discussions with the staff relating to the Company's prior revised filing made on January 9, 2009

The Company acknowledges the following:

- (a) That the Company is responsible for the adequacy and accuracy of the disclosure in this filing;
- (b) That Commission staff comments or changes in disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to this filing; and
- (c) That the Company may not assert Commission staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please feel free to contact me at 646 512 5852. Thank you for your consideration with this matter.

Sincerely,

/s/ Thomas R. Marshall

Thomas R. Marshall

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