

SCM MICROSYSTEMS INC  
Form AW  
April 13, 2009

**SCM Microsystems, Inc.**  
**Oskar-Messter-Str. 13, 85737**  
**Ismaning, Germany**

April 13, 2009

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, North East  
Washington, D.C. 20549-4561  
Attention: Mark Shuman Branch Chief

Re: *SCM Microsystems, Inc.*  
*File No. 333-157067*

*Request for Withdrawal of Post-Effective Amendment No. 1 to Registration Statement on Form S-4*

Ladies and Gentlemen:

On April 3, 2009, SCM Microsystems, Inc., a Delaware corporation (the Registrant ), filed a Post-Effective Amendment No. 1 (the Post-Effective Amendment ) to a Registration Statement on Form S-4 (File No. 333-157067) (the Registration Statement ) with the U.S. Securities and Exchange Commission (the Commission ).

Pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended (the Securities Act ), the Registrant hereby requests that the Commission consent to the withdrawal of the Post-Effective Amendment. Upon further consideration, the Registrant has determined that the filing of the Post-Effective Amendment is not necessary. No shares have been distributed, issued or sold pursuant to the Post-Effective Amendment.

The Registrant respectfully requests that the Commission issue an order granting the withdrawal of the Post-Effective Amendment as soon as possible.

If you should have any questions or comments regarding this request, please contact Michael L. Reed of Gibson, Dunn & Crutcher LLP, the Registrant's counsel, at (415) 393-8286. Thank you for your attention to this matter.

Very truly yours,

/s/ Stephan Rohaly  
Stephan Rohaly  
Chief Financial Officer, Secretary and  
Director  
SCM Microsystems, Inc.

cc: Michael Johnson, U.S. Securities and Exchange Commission  
James J. Moloney, Gibson, Dunn & Crutcher LLP  
Michael L. Reed, Gibson, Dunn & Crutcher LLP