

SECURE ALLIANCE HOLDINGS CORP  
Form SC 13G  
October 10, 2006

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**SCHEDULE 13G**

**Under the Securities Exchange Act of 1934  
(Amendment No. )\***

**SECURE ALLIANCE HOLDINGS CORPORATION**

**(formerly known as Tidel Technologies, Inc.)**

(Name of Issuer)

**Common Stock, \$0.01 Par Value Per Share**

(Title of Class of Securities)

**886368109**

(CUSIP Number)

**September 30, 2006**

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

\* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be filed for the purpose of Section 18 of the Securities Exchange Act of 1934 ( Act ) or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

**Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.**

CUSIP No. 886368109

**NAMES OF REPORTING PERSONS AND I.R.S. IDENTIFICATION NOS. OF REPORTING PERSONS (ENTITIES ONLY):**

**1**  
Kellogg Capital Group LLC  
Tax I.D. 13-4067067

**CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS):**

**2**  
(a)   
(b)

**3**  
**SEC USE ONLY:**

**CITIZENSHIP OR PLACE OF ORGANIZATION:**

**4**  
New York

**SOLE VOTING POWER:**

**5**  
2,361,623

**NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:**

**SHARED VOTING POWER:**

**6**  
0

**SOLE DISPOSITIVE POWER:**

**7**  
2,361,623

**SHARED DISPOSITIVE POWER:**

**8**

0

**AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON:**

**9**  
2,361,623

**CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS):**

**10**  
[ ]

**PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9):**

**11**  
12.1%

**TYPE OF REPORTING PERSON (SEE INSTRUCTIONS):**

**12**  
BD

**SCHEDULE 13G**

**Item 1(a) Name of Issuer.**

Secure Alliance Holdings Corporation (formerly known as Tidel Technologies, Inc.)

**Item 1(b) Address of Issuer's Principal Executive Offices.**

2900 Wilcrest Drive  
Suite 105  
Houston, TX 77042

**Item 2(a) Name of Person Filing.**

Kellogg Capital Group LLC

**Item 2(b) Address of Principal Business Office or, if none, Residence.**

55 Broadway, 4th Floor  
New York, NY 10006

**Item 2(c) Citizenship.**

Kellogg Capital Group LLC is organized under New York law.

**Item 2(d) Title of Class of Securities.**

Common Stock, \$0.01 Par Value Per Share.

**Item 2(e) CUSIP Number.**

886368109

**Item 3 This statement is filed pursuant to Rule 13d-1(b) and the person filing is a:**

(a) Broker or dealer registered under Section 15 of the Act.

**Item 4 Ownership.**

~~Am~~ount beneficially owned: 2,361,623

~~Pe~~rcent of Class: 12.1%

~~N~~umber of Shares as to which the person has:

(i) Sole power to vote or to direct the vote: 2,361,623

(ii) Shared power to vote or to direct the vote: 0

(iii) Sole power to dispose or to direct the disposition of: 2,361,623

(iv) Shared power to dispose or to direct the disposition of: 0

**Item 5 Ownership of Five Percent or Less of a Class.**

Not applicable.

**Item 6 Ownership of More Than Five Percent on Behalf of Another Person.**

Not applicable.

**Item 7 Identification and Classification of the Subsidiary Which Acquired the Security Being Reported On By the Parent Holding Company or Control Person.**

Not applicable.

**Item 8 Identification and Classification of Members of the Group.**

Not applicable.

**Item 9 Notice of Dissolution of Group.**

Not applicable.

**Item 10 Certification.**

Edgar Filing: SECURE ALLIANCE HOLDINGS CORP - Form SC 13G

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

---

**SIGNATURE**

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

**KELLOGG CAPITAL GROUP LLC**

Date: October 10, 2006

By: Matthew Brand, Managing Director

By: /s/ Beth N. Lawson

Name: Beth N. Lawson

Title: Attorney-In-Fact

The Nelson Law Firm, LLC

---

**POWER OF ATTORNEY**

The undersigned does hereby constitute and appoint Stephen J. Nelson, Mary Anne Mayo, and Beth N. Lowson, each of The Nelson Law Firm, LLC, 75 South Broadway, White Plains, NY 10601, signing singly, with full power of substitution, as the true and lawful attorney of the undersigned, and authorizes and designates each of them to sign on behalf of the undersigned, and to file filings and any amendments thereto made by or on behalf of the undersigned in respect of the beneficial ownership of equity securities held by the undersigned, directly, indirectly or beneficially, pursuant to Sections 13(d), 13(g) and 16 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and the rules and regulations thereunder. The undersigned acknowledges that the foregoing attorneys-in-fact, in serving in such capacity at the request of the undersigned, are not assuming any of the undersigned's responsibilities to comply with Sections 13(d), 13(g) or 16 of the Exchange Act.

This Power of Attorney shall remain in full force and effect until withdrawn by the undersigned in a signed writing delivered to the foregoing attorneys-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 4th day of January 2006.

By: /s/ Matthew Brand

Matthew Brand