



DIVISION OF  
CORPORATION FINANCE

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

January 21, 2010

*By U.S. mail and facsimile to (703) 820-2005*

Mr. C. W. Gilluly, President and Chief Executive Officer  
Amasys Corporation  
625 N. Washington Street, Suite 301  
Alexandria, VA 22314

**RE: Amasys Corporation**  
**Form 10-K for the year ended June 30, 2009**  
**File No. 0-21555**

Dear Mr. Gilluly:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien  
Branch Chief