

Mail Stop 3720

January 3, 2007

**Via U.S. Mail and Fax (732-866-0063)**

Michael A. Maltzman  
Vice President and Chief Financial Officer  
Stratus Services Group, Inc.  
500 Craig Road  
Suite 201  
Manalapan, NJ 07726

**RE: Forms 10-K, 10-K/A No. 1, No. 2 and No. 3 for the fiscal year ended  
September 30, 2005  
Filed February 3, 2006, March 31, 2006, August 15, 2006, and October  
19, 2006, respectively; and  
Forms 10-Q and 10-Q/A for the quarters ended December 31, 2005 and  
March 31, 2006  
Filed February 17, 2006 and August 15, 2006, and May 15, 2006 and  
August 15, 2006, respectively  
File No. 001-15789**

Dear Mr. Maltzman:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director