



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

Mail Stop 3030

June 25, 2009

Via U.S. Mail

Mr. David A. Dodge
Interim Chief Financial Officer
SmarTire Systems Inc.
5781 Lee Boulevard, Suite 208, Box #243
Lehigh Acres, FL 33971

**RE: SmarTire Systems Inc.
Form 10-KSB for fiscal year ended July 31, 2008
Filed December 29, 2008
File No. 0-24209**

Dear Mr. Dodge:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief