



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

November 6, 2009

Mr. Alexis Korybut  
Chief Financial Officer  
Tactical Air Defense Services, Inc.  
1515 Perimeter Rd.  
West Palm Beach, FL 33406

**Re: Tactical Air Defense Services, Inc.  
Item 4.01 Form 8-K/A  
Filed November 6, 2009  
File No. 333-79405**

Dear Mr. Korybut:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director