



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