



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 25, 2011

Via U.S. Mail and Fax

Alexis Korybut
Chief Executive Officer
Tactical Air Defense Services, Inc.
123 West Nye Lane, Suite 517
Carson City, Nevada 89706

**Re: Tactical Air Defense Services, Inc.
Item 4.01 Form 8-K
Filed November 19, 2010
File No. 333-79405**

Dear Mr. Korybut:

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

Sincerely,

Larry Spigel
Assistant Director