

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

September 16, 2008

## Via U.S. Mail and Fax

Mr. Wilson Russell President, Principal Financial Officer Northstar Electronics, Inc. 409 Granville Street, Suite 1455 Vancouver, Canada V6C 1T2

**RE:** Northstar Electronics, Inc.

Form 10-KSB/A for the year December 31, 2007

Filed on September 11, 2008

File no. 333-90031

Dear Mr. Russell:

We have completed our review of the above filing, and do not, at this time, have any further comments.

Sincerely,

Terry French Accountant Branch Chief