



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3720

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