



DIVISION OF  
CORPORATION FINANCE

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

December 2, 2010

**Via U.S. Mail and Fax (604) 689-8337**

Mr. Wilson Russell  
Chief Executive Officer  
Northstar Electronics, Inc.  
409 Granville Street, Suite 410  
Vancouver, British Columbia Canada V6C 1T2

**Re: Northstar Electronics, Inc.  
Form 10-K for the fiscal year ended December 31, 2009  
Filed April 15, 2010  
File No. 333-90031**

Dear Mr. Russell:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director

Cc: Frank W. Birkholz, counsel  
FAX (206) 389-1708