

Mail Stop 3561

November 15, 2007

Via Fax & U.S. Mail

Mr. Alexander L. Weis  
Chief Executive Officer and Chief Financial Officer  
AVIATION UPGRADE TECHNOLOGIES, INC.  
14785 Omicron Drive, Suite 104  
San Antonio, Texas 78245

**Re: Aviation Upgrade Technologies, Inc.  
Form 10-KSB for the year ended December 31, 2006  
File No. 0-28347**

Dear Mr. Weis:

We have completed our review of your Form 10-KSB and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief