

**ABRAMS GARFINKEL MARGOLIS BERGSON, LLP**

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August 14, 2007

OFFICES:  
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**VIA FEDERAL EXPRESS**

Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street N.E.  
Washington, D.C. 20549  
Mail Stop 3561

Attn: Beverly A. Singleton

Re: Aviation Upgrade Technologies, Inc., a Nevada corporation  
Form 10-KSB for the year ended December 31, 2006  
File 0-28347  
Supplemental Response

Dear Ms. Singleton:

As you know, this law firm represents Aviation Upgrade Technologies, Inc., a Nevada corporation ("Company"). Please find attached one (1) marked color copy of the documents as filed on EDGAR as correspondence on August 13, 2007.

Per your request, the documents enclosed and filed as correspondence include: (1) the Company's proposed response letter; (2) the Company's proposed Amendment No. 1 to its Form 10-KSB for the year ended December 31, 2006; and (3) the Company's proposed Amendment No. 1 to its Form 10-QSB for the quarter ended March 31, 2006.

The headings and provisions of proposed response letter, which are numbered, are intended to correspond and respond to the headings and order of the paragraphs in your letter.

Of course, if you should require any additional information or clarification, please do not hesitate to contact the undersigned directly at 925.828.3555.

ABRAMS GARFINKEL MARGOLIS BERGSON, LLP

Securities and Exchange Commission

August 14, 2007

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Your assistance in this matter is greatly appreciated. Thank you.

Sincerely,

ABRAMS GARFINKEL MARGOLIS BERGSON, LLP

A handwritten signature in black ink, appearing to read 'Karin C. Carter', written in a cursive style.

By: Karin C. Carter

Enclosures