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September 4, 2007

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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  
Supplemental response letter dated August 10, 2007 regarding the  
Form 10-KSB for the year ended December 31, 2006  
File 0-28347

Dear Ms. Singleton:

As you know, this law firm represents Aviation Upgrade Technologies, Inc., a Nevada corporation ("Company"). The purpose of this letter is to memorialize my phone conversation with you on this date, in which the Company requested an extension of time to respond to your comment letter dated August 27, 2007, and that you have granted an extension of time to respond until September 7, 2007. Of course, if you should require any additional information or clarification, please do not hesitate to contact the undersigned directly at 925.828.3555.

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

Sincerely,

ABRAMS GARFINKEL MARGOLIS BERGSON, LLP



By: Karin C. Carter