



DIVISION OF  
CORPORATION FINANCE

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

July 18, 2011

**Via E-Mail**

Gordon M. Bava, Esq.  
Manatt Phelps & Phillips, LLP  
11355 West Olympic Blvd  
Los Angeles, CA 90064

**RE: National Technical Systems, Inc.  
Soliciting Materials filed pursuant to Rule 14a-12 filed by Dr. Jack Lin,  
Luis A. Hernandez, Sidney Meltzner, and CAS Foundation  
Filed July 11, 2011  
File No. 001-34882**

Dear Mr. Bava:

We have reviewed your filing and have the following comments.

**Soliciting Materials**

1. Please revise your soliciting materials to include the legend required by Rule 14a-12(a)(1)(ii).

Please direct any questions to me at (202) 551-3619. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

/s/ Daniel F. Duchovny  
Daniel F. Duchovny  
Special Counsel  
Office of Mergers & Acquisitions