

December 16, 2005

Zip+4 Code: 20077-9366

Via Fax & U.S. Mail

Mr. Bruce Edwards  
Acting President and Chief Executive Officer  
Elite Flight Solutions, Inc.  
710 Third Street  
Roanoke, Virginia 24061

**RE: Elite Flight Solutions, Inc. (the "Company")  
Form 10-K for the year ended June 30, 2004  
File No. 1-31231**

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

Sincerely,

Linda Cvrkel  
Branch Chief