



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 27, 2009

VIA US MAIL AND FAX (516) 676-2420

Barry M. Brookstein
Chief Financial Officer
Compliance Systems Corporation
90 Pratt Oval
Glen Cove, New York 11542

**Re: Compliance Systems Corporation
Form 10-KSB for the Fiscal Year Ended December 31, 2007
Filed March 28, 2008**

Dear Mr. Brookstein:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director