



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

November 5, 2007

Mr. Jai Woo Lee
Chief Executive and Financial Officer
United Traffic System Inc.
300 – 1055 West Hastings Street
Vancouver, British Columbia V6E 2E9 Canada

Re: United Traffic System Inc.
Form 20-F for Fiscal Year Ended December 31, 2005
Filed June 30, 2006
Form 20-F for Fiscal Year Ended December 31, 2006
Filed August 6, 2007
File No. 333-102931

Dear Mr. Lee:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief