



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

February 24, 2010

Via U.S. Mail

Mr. Steven Santo, Chief Executive Officer
Avantair, Inc.
4311 General Howard Drive
Clearwater, Florida 33762

**Re: Avantair, Inc.
Form 10-K for the fiscal year ended June 30, 2009
Filed September 28, 2008
File No. 000-51115**

Dear Mr. Santo:

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

Sincerely,

Linda Cvrkel
Branch Chief