

Mail Stop 4561

March 10, 2008

Via U.S. Mail and Facsimile 703.903.0415

Ms. Pamela A. Little
Chief Financial Officer
ATS Corporation
7915 Jones Branch Drive
McLean, VA 22102

Re: ATS Corporation
Form 10-K for the fiscal year ended December 31, 2006
Filed March 26, 2007
Form 10-Q for the period ended September 30, 2007
Filed November 8, 2007
File No. 000-51552

Dear Ms. Little:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Kevin Woody
Accounting Branch Chief