



DIVISION OF
CORPORATION FINANCE

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

November 10, 2011

Via Facsimile

David Haines
Chief Executive Officer
AISystems, Inc.
2711 Centerville Road
Wilmington, DE 19808

Re: AISystems, Inc.
Form 8-K
Filed on November 7, 2011
Form 8-K/A
Filed on November 10, 2011
File No. 000-52296

Dear Mr. Haines:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Tamara J. Tangen

Tamara J. Tangen
Staff Accountant