

Room 4561

June 22, 2009

Russell D. Chaney
Chairman and Chief Executive Officer
COPsync, Inc.
2010 FM 2673
Canyon Lake, TX 78133

**Re: COPsync, Inc.
Revised Preliminary Proxy Statement on Schedule 14A
Filed June 15, 2009
File No. 333-140320**

Dear Mr. Chaney:

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

Sincerely,

Matthew Crispino
Staff Attorney

cc: Via Facsimile (512) 646-1106
J. William Wilson, Esq.
Phillips & Reiter, PLLC