



DIVISION OF
CORPORATION FINANCE

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

September 14, 2009

Via U.S. Mail and Facsimile

Mr. Rowland W. Day II
Chief Executive Officer
BLINDSPOT ALERT, INC.
1 Hampshire Court
Newport Beach, California 92660

Re: Blindspot Alert, Inc.
Item 4.01 Form 8-K, filed July 16, 2009
File No. 333-140378

Dear Mr. Day:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Beverly A. Singleton
Staff Accountant