



DIVISION OF
CORPORATION FINANCE

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

September 14, 2009

Via U.S. Mail and Facsimile

Ms. Anusha Kumar
Chief Executive Officer
AVIATION SURVEILLANCE SYSTEMS, INC.
7437 S. Eastern Avenue, #307
Las Vegas, Nevada 89123

**Re: Aviation Surveillance Systems, Inc.
Item 4.01 Form 8-K, filed August 28, 2009
File No. 333-145794**

Dear Ms. Kumar:

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

Sincerely,

Joe A. Foti
Senior Assistant Chief Accountant