



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

December 8, 2011

Via Email

Mr. William Wright  
President and Chief Financial Officer  
Infrared Systems International  
4550 NW Newberry Hill Road  
Suite 202  
Silverdale, Washington 98383

**RE: Infrared Systems International  
Item 4.02 Form 8-K dated December 1, 2011  
Filed December 6, 2011  
File No. 333-147367**

Dear Mr. Wright:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within five business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 8-K dated December 1, 2011

1. Please amend your Form 8-K to provide a statement as to whether the audit committee, or its alternative, discussed the matter with the company's independent accountant in accordance with Item 4.02 of Form 8-K.

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2. Please also amend your Form 8-K to more clearly describe the errors that were identified by management, and discuss all significant errors related to the restatements.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; 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.

If you have any questions, please call Julie Sherman, Reviewing Accountant, at (202) 551-3640 or me at (202) 551-3212. You may also speak with Martin James, Senior Assistant Chief Accountant at (202) 551-3671.

Sincerely,

/s/ Jeffrey Jaramillo

Jeffrey Jaramillo  
Accounting Branch Chief