



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

July 7, 2008

Mail Stop 7010

Ms. Rosemary Mergenthaler, President  
Custom Automated Systems, Inc.  
3 Wood Edge Court  
Water Mill, New York 11976

Re: Custom Automated Systems, Inc.  
Amendment No. 5 to Registration Statement on Form S-1  
Filed on June 18, 2008  
File No. 333-149194

Dear Ms. Mergenthaler:

We have limited our review of your filing to those issues we have addressed in our additional comments.

Risk Factors, page 5

If we are unable to consummate our business combination . . . , page 8

1. We note your response to comment 5 in our letter dated April 24, 2008. Please delete the language relating to conversion and extension rights, which does not appear applicable to your filing.

Securities Exchange Act Offering Requirements and Rule 419 Interplay, page 14

2. We note your response to comment 7 in our letter dated April 24, 2008. However, it still appears that this section does not apply to your offering. Please clarify or delete this language.

Exhibit 4.1 – Escrow Agreement

3. It is unclear whether the securities and funds will be deposited into an escrow account maintained by an insured depository institution or a separate bank account established by a broker or dealer registered under the Exchange Act maintaining net capital equal to or exceeding \$25,000, in which the broker or dealer acts as trustee for persons having the beneficial interests in the account, as required by Rule 419(b)(1)(i). Please revise.

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4. Please clarify the references to gift share distributions, Gift Shares and Gift Share Donees, since these terms appear inapplicable to your offering.
5. Please revise the agreement so that it contains the provisions of paragraphs (b)(2), (b)(3), and (e)(3) of Rule 419.

As appropriate, please amend your registration statement in response to these comments. You may contact Dorine H. Miller, Financial Analyst at (202) 551-3711 or, in her absence, Brigitte P. Lippmann, Attorney at (202) 551-3713 or contact me at (202) 551-3766.

Sincerely,

Pamela A. Long  
Assistant Director

cc: Michael S. Krome, Esq.  
8 Teak Court  
Lake Grove, NY 11755