



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3030

October 28, 2010

Xin Qiu
Chief Executive Officer
Heli Electronics Corp.
No. 50 Fengxiang South Road,
Jinaggao Town, Baiyun District
Guangzhou, Guangdong Province
P.R. China

**Re: Heli Electronics Corp.
Form 10-K for the Fiscal Year Ended January 31, 2010
Filed May 3, 2010
File No. 000-53692**

Dear Mr Qiu:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Jaramillo
Accounting Branch Chief