

Mail Stop 3561

January 11, 2010

Mr. Michael Maes
Managing General Partner
Detonics Small Arms Limited
14508 SE 51st Street
Bellevue, WA 98006

**Re: Detonics Small Arms Limited
Form 10-K for the Fiscal Year Ended
December 31, 2008
File No. 002-71136**

Dear Mr. Maes:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Brian K Bhandari
Branch Chief
Office of Beverages, Apparel and
Health Care Services