

Mail Stop 3561

December 23, 2009

Mr. Charles Calello  
President  
American Telstar, Inc.  
444 Park Forest Way  
Wellington, FL 33414

**Re: American Telstar, Inc.  
Form 10-K for Fiscal Year Ended July 31, 2009  
File No. 000-52387**

Dear Mr. Calello:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services