



DIVISION OF
CORPORATION FINANCE

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

June 23, 2011

Via Facsimile

LaGrand Johnson
Chief Financial Officer
International Automated Systems, Inc.
326 North SR 198
Salem, Utah 84653

Re: International Automated Systems, Inc.
Form 8-K filed June 3, 2011
Form 8-K/A filed June 21, 2011
File No. 033-16531-D

Dear Mr. Johnson:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jaime G. John

Jaime G. John
Staff Accountant