

Mail Stop 4561

March 6, 2007

Geoffrey S. M. Hedrick
Chief Executive Officer
Innovative Solutions and Support, Inc.
720 Pennsylvania Drive
Exton, Pennsylvania 19341

**Re: Innovative Solutions and Support, Inc.
Form 10-K for Fiscal Year Ended September 30, 2006
Form 10-Q for Fiscal Quarter Ended March 31, 2007
File No. 000-31157**

Dear Mr. Hedrick:

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

Sincerely,

Kathleen Collins
Accounting Branch Chief