



DIVISION OF  
CORPORATION FINANCE

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

March 29, 2011

Via E-mail

Ronald C. Albrecht  
Chief Financial Officer  
Innovative Solutions & Support, Inc.  
720 Pennsylvania Drive  
Exton, PA 19341

**Re: Innovative Solutions & Support, Inc.  
Form 10-K for the Fiscal Year Ended September 30, 2010  
Filed December 14, 2010  
File No. 000-31157**

Dear Mr. Albrecht:

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

Sincerely,

/s/ Kathleen Collins

Kathleen Collins  
Accounting Branch Chief