

Mail Stop 3561

April 13, 2007

Via U.S. Mail and Facsimile

David Groen
Chief Executive Officer
Groen Brothers Aviation, Inc.
2640 W. California Avenue
Salt Lake City, Utah 84104-4593

**RE: Groen Brothers Aviation, Inc.
Form 10-KSB for the fiscal year ended June 30, 2006
Form 10-QSB for the quarterly period ended September 30,
2006**

File No. 000-18958

Dear Mr. Groen:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief

Via facsimile: Dennis P. Gauger, Chief Financial Officer
(801) 973-4027

