



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

December 7, 2009

Todd A. Daniels  
Chief Financial Officer  
Elecsys Corporation  
846 N. Mart-Way  
Olathe, KS 66061

**Re: Elecsys Corporation**  
**Form 10-K for the Fiscal Year ended April 30, 2009**  
**Filed July 22, 2009**  
**File No. 001-15057**

Dear Mr. Daniels:

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

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief