

Mail Stop 4561

November 20, 2009

Mr. Jack Ruff  
President and Chief Executive Officer  
Sunair Services Corporation  
1350 E. Newport Center Drive  
Suite 201  
Deerfield Beach, FL 33442-7712

**Re: Sunair Services Corporation**  
**Form 10-K for the year ended September 30, 2007**  
**Filed 01/15/08**  
**Form 10-K for the year ended September 30, 2008**  
**Filed 1/13/09**  
**File No. 001-04334**

Dear Mr. Ruff:

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

Sincerely,

Linda van Doorn  
Senior Assistant Chief Accountant

