



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3010

November 20, 2009

Edward M. Carriero, Jr.
Chief Financial Officer
Sunair Services Corporation
1350 E Newport Center Drive, Suite 201
Deerfield Beach, FL 33442

Re: Sunair Services Corporation
Preliminary Proxy Statement on Schedule 14A
Filed October 2, 2009
File No. 001-04334

Dear Mr. Carriero:

We have completed our review of your preliminary information statement on Schedule 14A and have no further comments at this time.

Sincerely,

Karen J. Garnett
Assistant Director

cc: Laura Holm
Akerman Senterfitt
Via Facsimile: (954) 463-2224