



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