

**Mail Stop 4561**  
**Via Fax (610) 646-0394**

June 4, 2009

John C. Long  
Chief Financial Officer  
Innovative Solutions and Support, Inc.  
720 Pennsylvania Drive  
Exton, PA 19341

**Re: Innovative Solutions and Support, Inc.**  
**Form 10-K and Form 10-K/A for the Fiscal Year Ended**  
**September 30, 2008**  
**Filed December 11, 2008 and December 19, 2008**  
**Form 10-Q for the Fiscal Quarter Ended December 31, 2008**  
**Filed on February 6, 2009**  
**File No. 000-31157**

Dear Mr. Long:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief