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

DIVISION OF
CORPORATION FINANCE

June 13, 2012

Via E-mail
Ms. Suzanne I. Barth
Principal Financial Officer
Concrete Leveling Systems, Inc.
5046 E. Boulevard, NW
Canton, OH 44718

RE: Concrete Leveling Systems, Inc.
Form 10-K for the Year ended July 31, 2011
Filed October 25, 2011
File No. 0-53048

Dear Ms. Barth:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Rufus Decker

Rufus Decker
Accounting Branch Chief