

VIA EDGAR

Division of Corporation Finance
Securities and Exchange Commission
100 F Street N.E.
Washington, D.C. 20549

Re: Astronics Corporation (Registrant)
Astronics Advanced Electronic Systems Corp. (Additional Registrant)
DME Corporation (Additional Registrant)
Luminescent Systems, Inc (Additional Registrant)

Registration Statement on Form S-3 (File No. 333-176160)

Ladies and Gentlemen:

Astronics Corporation, a New York corporation, Astronics Advanced Electronic Systems Corp., a Washington corporation, DME Corporation, a Florida corporation and Luminescent Systems, Inc., a New York corporation (collectively, the Companies), hereby requests that the effectiveness of the above-referenced Registration Statement be accelerated to, 9:00a.m., Eastern Time on September 28, 2011, or as soon thereafter as practicable. The Companies hereby acknowledge their responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offerings of the securities specified in the above-referenced Registration Statement.

Each Company hereby acknowledges that:

- should the Securities and Exchange Commission (the Commission) or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve such Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- such Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please contact Robert J. Olivieri of Hodgson Russ LLP, counsel to the Companies, at (716) 848-1244 as soon as the Registration Statement has been declared effective, or if you have any other questions or concerns regarding this matter.

[Signature page follows]

Sincerely,

ASTRONICS CORPORATION

By: /s/ David C. Burney

David C. Burney

Vice President and Chief Financial Officer (Principal Financial Officer)

Sincerely,

ASTRONICS ADVANCED ELECTRONIC SYSTEMS CORP.

By: /s/ David C. Burney

David C. Burney

Treasurer (Principal Financial Officer)

Sincerely,

DME CORPORATION

By: /s/ David C. Burney

David C. Burney

Treasurer (Principal Financial Officer)

Sincerely,

LUMINESCENT SYSTEMS, INC.

By: /s/ David C. Burney

David C. Burney

Treasurer (Principal Financial Officer)