



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

February 19, 2008

Mr. Avraham Dan  
Managing Director and Chief Financial Officer  
ICTS International N.V.  
Biesbosch 225  
1181 JC Amstelveen  
The Netherlands

**Re: ICTS International N.V.**  
**Form 20-F for the Fiscal Year Ended December 31, 2006**  
**Filed July 17, 2007**  
**File No. 0-28542**

Dear Mr. Dan:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

James Allegretto  
Senior Assistant Chief Accountant