



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0303

Mail Stop 3628

January 26, 2007

By Facsimile (312.460.7962) and U.S. Mail

Michael E. Blount, Esq.
Seyfarth Shaw LLP
131 S. Dearborn Street, Suite 2400
Chicago, IL 60603

**Re: Competitive Technologies, Inc.
Definitive Additional Materials
Filed January 24, 2007
File No. 001-08696**

Dear Mr. Blount:

We have reviewed the filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why a comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

DEFA14 filed January 24, 2007

1. We note that the Annual Meeting has been adjourned and is scheduled to reconvene on February 2, 2007. In light of the disclosures that have been made available to shareholders since the adjournment of the meeting, please advise us what consideration, if any, your client has given as to whether shareholders would have adequate time prior to the rescheduled meeting to consider this information.

You should furnish a response letter keying your responses to our comment letter and providing any supplemental information we have requested. You should transmit the letter via

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EDGAR under the label "CORRESP." In the event that you believe that compliance with any of the above comments is inappropriate, provide a basis for such belief to the staff in the response letter.

Please direct any questions to me at (202) 551-3636 or, in my absence, to Pam Carmody, Special Counsel, at (202) 551-3265. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Very truly yours,

Adé K. Heyliger
Attorney-Advisor
Office of Mergers & Acquisitions