

September 12, 2005

Fax (516) 795-6933  
Room 4561

Irwin Balaban  
President and Chief Executive Officer  
Robocom Systems International  
511 Ocean Avenue  
Massapequa, NY 11758

Re: Robocom Systems International  
Form 10-KSB for Fiscal Year Ended May 31, 2004  
Filed August 23, 2004

Dear Mr. Balaban:

We have completed our review of your Form 10-KSB and related  
filings  
and have no further comments at this time.

Very truly yours,

Kathleen Collins  
Accounting Branch Chief

cc