

**Mail Stop 4561**

May 30, 2008

Irwin Balaban, Chief Executive Officer  
Robocom Systems International, Inc.  
17 Fairbanks Boulevard  
Woodbury, NY 11797  
*Also via facsimile: (516) 367-9588*

**Re: Robocom Systems International, Inc.  
Revised Preliminary Information Statement on Schedule 14C  
Filed May 28, 2008  
File No. 000-22735**

Dear Mr. Balaban:

We have completed our review of your revised filing and response letter, and have no further comments at this time.

Sincerely,

David L. Orlic  
Special Counsel

cc: Via Facsimile (212) 798-6380  
Eric M. Hellige  
Pryor Cashman LLP