



DIVISION OF
CORPORATION FINANCE

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

December 20, 2010

Mr. David (Dadi) Avner
Chief Financial Officer
Inksure Technologies Inc.
P.O. Box 7006
Audubon, PA 19407

Re: Inksure Technologies Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Forms 10-Q for the Fiscal Quarters Ended March 31, 2010, June 30, 2010,
and September 30, 2010
File No. 000-24431

Dear Mr. Avner:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Cash
Accounting Branch Chief