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**BY FACSIMILE: 202-772-9204**

James A. Allegretto, Senior Assistant Chief Accountant  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

RE: International Imaging Systems, Inc.; File No. 0-25413; Issuer's response to  
comment letter of October 23, 2006.

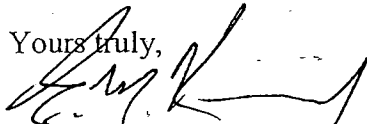
Dear Mr. Allegretto:

This response is dispatched on behalf of the Issuer, International Imaging Systems, Inc. and on its behalf. The Company has received, reviewed and discussed comments number 1. and 2. of the Staff's letter and will comply as suggested with both comments in the Issuer's future filings consistent with compliance with the guidance reflected in the comments.

Specifically, the Company will revise its Controls and Procedures disclosures in its future filings on Form 10-KSB and Form 10-QSB to comply with the Staff's guidance with respect to the Officers' conclusions regarding the effectiveness of the controls and procedures. In addition, in its future filings, the Company will ensure that the certifications of its principal, executive and financial officers will use the exact wording specified in item 601(b)(3i) of Regulation S-B.

I trust that the foregoing is fully responsive to the Staff comments in its letter dated October 23, 2006 to International Imaging Systems, Inc.

Yours truly,



EUGENE MICHAEL KENNEDY, ESQ.

c: Mr. John Vogel  
Mr. Robert Scherne  
International Imaging Systems, Inc.