

Mailstop 4561

October 11, 2007

Mr. Duncan Copeland
Chief Executive Officer
Northcore Technologies Inc.
302 The East Mall, Suite 300
Toronto, Ontario M9B 6C7
Canada

**Re: Northcore Technologies Inc.
Form 20-F for Fiscal Year Ended December 31, 2006
Filed June 25, 2007
File No. 001-14835**

Dear Mr. Copeland:

We have completed our review of your Form 20-F and do not, at this time, have any further comments.

Sincerely,

Mark Kronforst
Accounting Branch Chief