

Mail Stop 3561

March 2, 2010

*By U.S. Mail and facsimile to (707) 585-7722*

Danny Weibling, CPA  
Treasurer and Principal Financial Officer  
International Monetary Systems, Ltd.  
16901 West Glendale Drive  
New Berlin, Wisconsin 53151

**Re: International Monetary Systems, Ltd.  
Form 10-K for the Year Ended December 31, 2008  
Filed April 8, 2009  
Proxy Statement on Schedule 14A  
Filed May 15, 2009  
File No. 000-30853**

Dear Mr. Weibling:

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

Sincerely,

H. Christopher Owings  
Assistant Director