

Mail Stop 4561

October 1, 2008

Mr. Lewis M. Edwards  
Chief Technology Officer and  
Principal Accounting Officer  
Image Technology Laboratories, Inc.  
602 Enterprise Drive  
Kingston, New York 12401

**Re: Image Technology Laboratories, Inc.  
Form 10-KSB and 10-KSB/A for the Fiscal Year Ended  
December 31, 2007  
File No. 000-31307**

Dear Mr. Edwards:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Christine Davis  
Assistant Chief Accountant