



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

November 12, 2008

By U.S. Mail and Facsimile

Mr. Ira J. Sobotko
Vice President - Finance
National Patent Development Corporation
10 East 40th Street, Suite 3110
New York, NY 10016

Re: Form 10-K for the Fiscal Year Ended December 31, 2007
Form 8-K filed June 23, 2008
File No. 000-50587

Dear Mr. Sobotko:

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

If you have any further questions regarding our review of your filings, please direct them to Dale Welcome, Staff Accountant, at (202) 551-3865 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash
Accounting Branch Chief