

Mail Stop 6010

January 30, 2007

Mr. Bennet Price-Lientz Tchaikovsky  
Chief Financial Officer  
Innovative Card Technologies, Inc.  
11601 Wilshire Boulevard, Suite 2160  
Los Angeles, CA 90025

RE:   **Innovative Card Technologies, Inc.**  
      **Form 10-KSB for the fiscal year ended December 31, 2005**  
      **Filed March 20, 2006**  
      **File No. 0-51260**  
      **Form 10-QSB for the period ended September 30, 2006**

Dear Mr. Tchaikovsky:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant