



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

January 31, 2011

Michael Goldberg  
Chief Executive Officer  
IDO Security Inc.  
17 State Street  
New York, NY 10004

**Re: IDO Security Inc.**  
**Form 10-K for the Year Ended December 31, 2009**  
**Form 10-Q for the Quarterly Period Ended June 30, 2009**  
**Form 10-Q for the Quarterly Period Ended September 30, 2009**  
**File No. 000-51170**

Dear Mr. Goldberg:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Larry Spigel  
Larry Spigel  
Assistant Director

Facsimile: (646) 285-0026