



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3030

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

July 22, 2009

Ms. Deborah Mosier  
Chief Financial Officer  
ICx Technologies, Inc.  
2100 Crystal Drive  
Suite 650  
Arlington, VA 22202

VIA U.S. MAIL AND FAX TO 703-678-2112

**Re: ICx Technologies, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**Filed March 31, 2009**  
**File No. 001-33793**

Dear Ms. Mosier:

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

Sincerely,

Martin James  
Senior Assistant Chief Accountant