



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

April 8, 2011

Via U.S. Mail and Facsimile (312) 922-7747

Robert Kite
Chief Executive Officer
Card Activation Technologies Inc.
53 West Jackson Blvd., Suite 1618
Chicago, IL 60604-3749

**Re: Card Activation Technologies Inc.
Form 10-K
Filed January 12, 2011
File No. 000-52556**

Dear Mr. Kite:

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

Sincerely,

/s/ Celeste Murphy for
Larry Spigel
Assistant Director