



DIVISION OF  
CORPORATION FINANCE

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

October 12, 2010

Via U.S. Mail and Facsimile to 949-270-9401

Abbas Mohaddes  
Chief Executive Officer  
Iteris, Inc.  
1700 Carnegie Avenue, Suite 100  
Santa Ana, California 92705

**Re: Iteris, Inc.**  
**Form 10-K for the fiscal year ended March 31, 2010**  
**Filed May 21, 2010**  
**File No. 001-08762**

Dear Mr. Mohaddes:

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

Sincerely,

/s/ Kathleen Krebs for  
Larry Spigel  
Assistant Director