



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

Mail Stop 3720

July 7, 2009

Via U.S. Mail and facsimile to (201) 996-9144

Ned Mavrommatis  
Chief Financial Officer  
I.D. Systems, Inc.  
One University Plaza  
Hackensack, NJ 07601

**Re: I.D. Systems, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**Filed March 16, 2009**  
**And Documents Incorporated by Reference**  
**File No. 001-15087**

Dear Mr. Mavrommatis:

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

Sincerely,

/s  
Celeste M. Murphy  
Legal Branch Chief