



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

February 16, 2010

VIA U.S. MAIL

Ms. Darlene M. Deptula-Hicks
Executive Vice President of Finance and
Chief Financial Officer, Treasurer
iCAD, Inc.
98 Spitbrook Road, Suite 100
Nashua, New Hampshire 03062

Re: iCAD, Inc.
Form 10-K for the fiscal year ended December 31, 2008
Filed March 6, 2009
File No. 001-09341

Dear Ms. Deptula-Hicks:

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

Sincerely,

Jeff Jaramillo
Accounting Branch Chief