

Mail Stop 3720

January 9, 2007

**Via U.S. Mail and Fax (212-930-9725)**

Ben-Tsur Joseph  
Chief Executive Officer and  
Chief Financial Officer  
Inrob Tech, Ltd.  
1515 Tropicana Ave.  
Suite 140  
Las Vegas, NV 89119

RE:   **Form 10-KSB for the fiscal year ended December 31, 2005**  
      **Filed March 31, 2006;**  
      **File No. 0-49950**

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

Sincerely,

Larry Spigel  
Assistant Director