



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

August 12, 2008

**Via U.S. Mail and Fax**

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

**RE: Inrob Tech Ltd.  
Form 10-KSB for the fiscal year ended December 31, 2007  
Filed April 14, 2008; and  
File No. 000-49950**

Dear Mr. Joseph:

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