

Room 4561  
via fax (805) 484-8989

March 15, 2007

Mr. Charles C. Best  
Chief Financial Officer  
Interlink Electronics, Inc.  
546 Flynn Road  
Camarillo, CA 93012

**Re: Interlink Electronics, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Form 8-K Filed December 22, 2006**  
**File No. 000-21858**

Dear Mr. Best:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief