



DIVISION OF
CORPORATION FINANCE

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

August 9, 2010

By U.S. Mail and facsimile to (425) 463-4041

Steven White, Chief Executive Officer
ITEX Corporation
3326 160th Avenue SE, Suite 100
Bellevue, Washington 98008-6418

Re: ITEX Corporation
Form 10-K for the Year Ended July 31, 2009
Filed October 15, 2009
Definitive Proxy Statement on Schedule 14A
Filed November 2, 2009
File No. 0-18275

Dear Mr. White:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director