

August 5, 2005

Mail Stop 3651

Via U.S. Mail and Facsimile

Paul M. Bluto
Chief Executive Officer and Chief Financial Officer
ITEC Attractions, Inc.
3562 Shepherd of the Hills Expressway
Branson, Missouri 65616

RE: ITEC Attractions, Inc.
Form 10-KSB for the Fiscal Year Ended December 31, 2004

File No. 000-21070

Dear Mr. Bluto:

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

Sincerely,

Linda Cvrkel
Branch Chief

Via facsimile: Paul M. Bluto, Chief Executive Officer and Chief Financial Officer
(417)336-5348

Paul M. Bluto
ITEC Attractions, Inc.
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