



DIVISION OF  
CORPORATION FINANCE

Mail Stop 6010

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

August 6, 2007

Via Facsimile and U.S. Mail

Dr. Costa Papastephanou  
Chief Executive Officer  
Ortec International, Inc.  
3960 Broadway  
New York, NY 10032

**Re: Ortec International, Inc.**  
**Form 10-KSB for the year ended December 31, 2006**  
**Form 10-KSB for the year ended December 31, 2005**  
**File No. 0-27368**

Dear Dr. Papastephanou:

We have completed our review of your Form 10-KSB's and related filings and have no further comments at this time.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant