October 11, 2007

Mr. Duncan Copeland Chief Executive Officer Northcore Technologies Inc. 302 The East Mall, Suite 300 Toronto, Ontario M9B 6C7 Canada

Re: Northcore Technologies Inc.

Form 20-F for Fiscal Year Ended December 31, 2006

Filed June 25, 2007 File No. 001-14835

Dear Mr. Copeland:

We have completed our review of your Form 20-F and do not, at this time, have any further comments.

Sincerely,

Mark Kronforst Accounting Branch Chief