



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3030

November 19, 2010

Gregory R. L. Smith  
Chief Financial Officer  
Image Sensing Systems, Inc.  
500 Spruce Tree Centre  
1600 University Avenue West  
St. Paul, MN 55104

**Re: Image Sensing Systems, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 24, 2010**  
**File No. 000-26056**

Dear Mr. Smith:

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

Sincerely,

Jeffrey Jaramillo  
Accounting Branch Chief