

ITUS CORPORATION
12100 Wilshire Boulevard, Suite 1275
Los Angeles, CA 90025

April 6, 2017

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549
Attn: Jan Woo

Re: ITUS Corporation
Registration Statement on Form S-3
File No. 333-217060

Dear Ms. Woo:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, ITUS Corporation (the "**Company**") hereby requests acceleration of effectiveness of the above referenced Registration Statement so that it will become effective at 4:00 p.m. Eastern Standard Time on Monday, April 10, 2017, or as soon as practicable thereafter.

Very truly yours,

/s/ Robert A. Berman

Name: Robert A. Berman

Title: President and Chief Executive Officer