

February 18, 2005

**VIA EDGAR AND FEDERAL EXPRESS**

Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549  
Attn: Mr. Derek B. Swanson

Re: **Iteris, Inc. (formerly known as Iteris Holdings, Inc.)**  
**Registration Statement on Form S-3 filed January 10, 2005**  
**(File No. 333-121942)**

**Form 8-K filed October 12, 2004 (File No. 0-10605)**

Dear Mr. Swanson:

Pursuant to our conversation on Thursday, February 17, 2004, this will confirm that the due date for the responses of Iteris, Inc. to the comments of the Staff of the Securities and Exchange Commission set forth in your letter dated February 4, 2005 was extended to Friday, February 25, 2005.

Thank you very much for your assistance with this matter.

Sincerely,

/S/ JOO RYUNG KANG

Joo Ryung Kang

cc: Mr. Jack Johnson  
Mr. James Miele  
Ellen Bancroft, Esq.

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