



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

April 7, 2009

Mr. Brian Alessi
Chief Financial Officer
Emerging Vision, Inc.
100 Quentin Roosevelt Boulevard
Garden City, New York 11530

**Re: Emerging Vision, Inc.
 Item 4.01 Form 8-K
 Filed April 1, 2009
 File No. 1-14128**

Dear Mr. Alessi:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows
Staff Accountant