



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

Mail Stop 3561

December 3, 2009

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

RE: Emerging Vision, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 29, 2008
Form 10-Q for Fiscal Quarters Ended March 31, 2008, June 30, 2008
and September 30, 2008
Filed May 8, 2008, August 6, 2008 and November 14, 2008
File No. 1-14128

Dear Mr. Alessi:

We issued comments to Emerging Vision, Inc. on the above captioned filings on May 29, 2009. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by December 17, 2009 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by December 17, 2009, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Mr. Brian P. Alessi
Emerging Vision, Inc.
December 3, 2009
Page 2

Please contact Adam Phippen, Staff Accountant, at (202) 551-3336, if you have any questions. In his absence, please direct your questions to me at (202) 551-3344.

Sincerely,

William Thompson
Branch Chief