

Mail Stop 3561

July 9, 2008

By Facsimile and U.S. Mail

Mr. Cornelis F. Wit
Chief Executive Officer
OmniComm Systems, Inc
2101 West Commercial Blvd, Suite 4000
Ft. Lauderdale, FL 33309

**Re: OmniComm Systems, Inc
Form 10-KSB and amendments for the fiscal year ended
December 31, 2007
Filed March 31, 2008, May 15, 2008 and June 16, 2008
Form 10-Q for the fiscal period ended March 31, 2008
Filed May 15, 2008
File No. 000-25203**

Dear Mr. Wit:

We have completed our review on the above referenced filings and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director