



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

DIVISION OF  
CORPORATION FINANCE

August 4, 2010

Ronald T. Linares  
Chief Financial Officer  
OmniCommSystems, Inc.  
2101 W. Commercial Blvd. Suite 4000  
Ft. Lauderdale, FL 33331

**Re: OmniComm Systems, Inc.**  
**Item 4.01 Form 8-K**  
**Filed July 14, 2010**  
**File No. 0-25203**

Dear Mr. Linares:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

William H. Thompson  
Accounting Branch Chief