



DIVISION OF  
CORPORATION FINANCE

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

April 7, 2011

Via Email

Mr. Cornelis F. Wit  
Chief Executive Officer  
OmniComm Systems, Inc.  
2101 W. Commercial Blvd. Suite 3500  
Ft. Lauderdale, FL 33309

**Re: OmniComm Systems, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 31, 2010**  
**File No. 000-25203**

Dear Mr. Wit:

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

Sincerely,

/s/ Andrew Mew

Andrew Mew  
Accounting Branch Chief