



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