



DIVISION OF
CORPORATION FINANCE

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

February 7, 2011

Elias A. MurrayMetzger
Chief Financial Officer
Avistar Communications Corporation
1875 South Grant Street, 10th Floor
San Mateo, CA 94402
Via Fax (650) 525-1360

Re: Avistar Communications Corporation
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 30, 2010
File No. 000-31121

Dear Mr. MurrayMetzger:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Kathleen Collins

Kathleen Collins
Accounting Branch Chief