

*Via Facsimile and U.S. Mail*  
Mail Stop 4720

May 26, 2009

Mr. Haro Hartounian  
President and Chief Executive Officer  
Vyteris, Inc.  
13-01 Pollitt Drive  
Fair Lawn, NJ 07410

**Re: Vyteris, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed April 8, 2009**  
**File Number 000-32741**

Dear Mr. Hartounian:

We have completed our review of the above listed filing and have no further comments at this time.

Sincerely,

Jeff Riedler  
Assistant Director