



DIVISION OF  
CORPORATION FINANCE

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

December 8, 2010

Haro Hartounian  
Chief Executive Officer  
Vyteris, Inc.  
13-01 Pollitt Drive  
Fairlawn, NJ 07410

**Re: Vyteris, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 25, 2010**  
**Form 10-Q for the Period Ended June 30, 2010**  
**File Number: 000-32741**

Dear Mr. Hartounian:

We have completed our review of your Forms 10-K and 10-Q and have no further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief