



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

November 1, 2010

Via U.S. Mail

Mr. Ron Peer
Chief Executive Officer
Vuance Ltd.
Sagid House "Ha 'Sharon Industrial Park"
P.O.B 5039
Qadima, Israel 60920

**Re: Vuance Ltd.
Form 20-F for the year ended December 31, 2009
Filed July 23, 2010
File No. 1-33668**

Dear Mr. Peer:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Kevin Vaughn
Accounting Branch Chief