



DIVISION OF  
CORPORATION FINANCE

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

May 14, 2012

Via E-mail

Lynne Phillis, Controller  
Iveda Solutions, Inc.  
1201 South Alma School Road  
Suite 8500  
Mesa, Arizona 85210

**Re: Iveda Solutions, Inc.**  
**File No. 0-53285**  
**September 30, 2011 Form 10-Q Filed November 14, 2011**

Dear Ms. Phillis:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief