



DIVISION OF  
CORPORATION FINANCE

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

January 11, 2013

Via E-mail

Kelly L. Kittrell  
Chief Financial Officer  
Computer Vision Systems Laboratories, Corp.  
2400 North Dallas Parkway, Suite 230  
Plano, TX 75093

**Re: Computer Vision Systems Laboratories, Corp.  
Form 8-K  
Filed October 1, 2012  
File No. 000-52818**

Dear Mr. Kittrell:

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/ Geoffrey Kruczek for

Amanda Ravitz  
Assistant Director

cc: Leslie Marlow  
Gracin & Marlow, LLP