



DIVISION OF  
CORPORATION FINANCE

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

August 12, 2024

Michael Bond  
Chief Financial Officer  
Vislink Technologies, Inc.  
350 Clark Drive , Suite 125  
Mt. Olive , NJ 07828

**Re: Vislink Technologies, Inc.**  
**Form 10-K for the year ended December 31, 2023**  
**File No. 001-35988**

Dear Michael Bond:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing