



DIVISION OF  
CORPORATION FINANCE

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

July 8, 2011

Via Facsimile

Mr. Kyle Gotshalk  
President and Director  
VSUS Technologies Incorporated  
18565 Soledad Canyon Road #153  
Canyon Country, CA 91351

**Re: VSUS Technologies Incorporated**  
**Form 10-K for the Fiscal Year Ended December 31, 2010**  
**Filed March 31, 2011**  
**Form 10-K/A for the Fiscal Year Ended December 31, 2010**  
**Filed June 10, 2011**  
**Form 10-Q for the Quarterly Period Ended March 31, 2011**  
**Filed May 11, 2011**  
**File No. 333-51274**

Dear Mr. Gotshalk:

We have reviewed the above-referenced filings and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments. Unless otherwise noted, where prior comments are referred to they refer to our letter dated May 17, 2011.

Form 10-K for the Fiscal Year Ended December 31, 2010

Balance Sheet, page F-3

1. We note that the total assets reported as of December 31, 2009 does not equal the sum of the individual line items. Please revise your balance sheet to address this issue. Also ensure that you make conforming changes as necessary to other financial statements and financial information throughout your document.

Item 8A. Controls and Procedures, page 18

2. We note your disclosure on page 18 which reflects management's conclusion that your disclosure controls and procedures were not effective. Please revise your disclosure to describe the material factors that led to this conclusion.
3. We note your disclosure in the first paragraph on page 19 which reflects management's conclusion that your internal controls over financial reporting were not effective as of December 31, 2010. However we further note that your disclosure in the fifth paragraph on page 19 reflects management's conclusion that your internal controls over financial reporting were effective as of December 31, 2010. Please amend your filing to include one conclusion. Additionally, to the extent that you have concluded that internal controls over financial reporting were not effective as of December 31, 2010, please also include a discussion of any material weaknesses identified by management. Refer to Item 308T(a)(3).

Form 10-Q for the Quarterly Period Ended March 31, 2011

General

4. Please note that we are unable to conclude on your response to prior comments 3 and 5 until you file your amended Form 10-Q for the quarterly period ended March 31, 2011 for compliance with the previously issued comments.

You may contact Jaime John at (202) 551-3446 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3406 with any other questions.

Sincerely,

/s/ Patrick Gilmore

Patrick Gilmore  
Accounting Branch Chief