



DIVISION OF
CORPORATION FINANCE

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

August 11, 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 and July 18, 2011
Form 10-Q for the Quarterly Period Ended March 31, 2011
Filed May 11, 2011
Form 10-Q/A for the Quarterly Period Ended March 31, 2011
Filed July 18, 2011
File No. 333-51274

Dear Mr. Gotshalk:

We have completed our review of your filings. 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 filings 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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Patrick Gilmore

Patrick Gilmore
Accounting Branch Chief