



DIVISION OF
CORPORATION FINANCE

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

September 8, 2010

Joseph M. Harary
Chief Executive Officer
Research Frontiers Incorporated
240 Crossways Park Drive
Woodbury, New York 11797-2033

Re: Research Frontiers Incorporated
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 11, 2010
File No. 001-09399

Dear Mr. Harary:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

David L. Orlic
Special Counsel