



DIVISION OF  
CORPORATION FINANCE

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

January 20, 2011

Mr. Leonard F. Barker  
Chief Financial Officer  
Unilens Vision, Inc.  
10431 72nd Street  
North, Largo, Florida 33777

**Re: Unilens Vision, Inc.**  
**Form 10-K for the Fiscal Year Ended June 30, 2010**  
**Filed September 28, 2010**  
**File No. 000-17861**

Dear Mr. Barker:

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

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief