



DIVISION OF
CORPORATION FINANCE

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

March 24, 2011

Via Facsimile

Mr. Gregory E. Hare
Chief Financial Officer
Applied Visual Sciences, Inc.
250 Exchange Place, Suite H
Herndon, Virginia 20170

**Re: Applied Visual Sciences, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed April 2, 2010
File No. 000-28238**

Dear Mr. Hare:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Stephen Krikorian

Stephen Krikorian
Accounting Branch Chief