



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

Mail Stop 3030

August 6, 2009

Via U.S. Mail

Mr. Jay Gottlieb  
President  
Spatializer Audio Laboratories, Inc.  
410 Park Avenue, 15<sup>th</sup> Floor  
New York, NY 10022

**RE: Spatializer Audio Laboratories, Inc.  
Item 4.01 Form 8-K  
Filed July 22, 2009  
File No. 0-26460**

Dear Mr. Gottlieb:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Kevin Vaughn  
Accounting Branch Chief