



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

November 6, 2008

Ms. Katherine L. Wolf
Chief Financial Officer
Vision-Sciences, Inc.
40 Ramland Road South
Orangeburg, New York 10962

**RE: Vision-Sciences, Inc.
Form 10-K for the fiscal year ended March 31, 2008
File No. 0-20970**

Dear Ms. Wolf:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief