



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

August 27, 2010

Via U.S. Mail

Mr. Warren Bielke
Interim Chief Executive Officer
Vision-Sciences, Inc.
40 Ramland Road South
Orangeburg, NY 10962

**RE: Vision-Sciences, Inc.
Item 4.01 Form 8-K
Filed August 18, 2010
File No. 0-20970**

Dear Mr. Bielke:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Kevin Vaughn
Accounting Branch Chief