



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

January 11, 2010

**Via U.S. Mail and Facsimile: (888) 985-8881**

Mr. R. Gale Sellers  
Chief Executive Officer  
Vu1 Corporation  
557 Roy St., Suite 125  
Seattle, Washington 98109

**RE: Vu1 Corporation**  
**Form 10-K for fiscal year ended December 31, 2008**  
**Filed March 31, 2009**  
**File No. 000-21864**

Dear Mr. Sellers:

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

Sincerely,

/s/Larry Spigel  
Assistant Director