

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

November 1, 2010

Via U.S. Mail

Mr. Ron Peer Chief Executive Officer Vuance Ltd. Sagid House "Ha 'Sharon Industrial Park" P.O.B 5039 Qadima, Israel 60920

> Re: Vuance Ltd. Form 20-F for the year ended December 31, 2009 Filed July 23, 2010 File No. 1-33668

Dear Mr. Peer:

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

Sincerely,

Kevin Vaughn Accounting Branch Chief