

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

November 8, 2010

Mr. Kenneth T. Coviello Chief Executive Officer Vycor Medical, Inc. 80 Orville Drive, Suite 100 Bohemia, NY 11716

Re: Vycor Medical, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2009

Filed March 31, 2010 File No. 333-149782

Dear Mr. Coviello:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn Accounting Branch Chief