



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

November 6, 2009

**Via U.S. Mail and Facsimile (561) 750-9795**

Mr. Roger H. Ralston  
Chief Executive Officer  
DirectView Holdings, Inc.  
7700 West Camino Real, Suite 403  
Boca Raton, FL 33443

**Re: DirectView Holdings, Inc.  
Amendment No. 2 to Registration Statement on Form 10-12G  
Filed October 30, 2009  
File No. 000-53741**

Dear Mr. Ralston:

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

Sincerely,

Larry Spigel  
Assistant Director