

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

DIVISION OF CORPORATION FINANCE

July 14, 2011

Via facsimile (763) 392-6222 Mr. Scott F. Drill Chief Executive Officer Insignia Systems, Inc. 8799 Brooklyn Blvd. Minneapolis, MN 55445

> Re: Insignia Systems, Inc. Form 10-K for the fiscal year ended December 31, 2010 Filed March 16, 2011 Form 10-Q for the quarter ended March 31, 2011 Filed May 10, 2011 File No. 1-13471

Dear Mr. Drill:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/Terry French for

Larry Spirgel Assistant Director