



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

Mail Stop 3030

May 27, 2009

Via Facsimile and U.S. Mail

Mr. Jay Gottlieb
Chairman of the Board and President
Spatializer Audio Laboratories, Inc.
410 Park Avenue, 15th Floor
New York, NY 10022

**Re: Spatializer Audio Laboratories, Inc.
Form 10-K for the Year Ended December 31, 2007
Form 10-K for the Year Ended December 31, 2008
File No. 000-264600**

Dear Mr. Gottlieb:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief