

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

Mail Stop 3030

August 6, 2009

Via U.S. Mail

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

RE: Spatializer Audio Laboratories, Inc.

Item 4.01 Form 8-K Filed July 22, 2009 File No. 0-26460

Dear Mr. Gottlieb:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Kevin Vaughn Accounting Branch Chief