

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

DIVISION OF CORPORATION FINANCE

September 27, 2022

Michael Bond Chief Financial Officer Vislink Technologies, Inc. 350 Clark Drive , Suite 125 Mt. Olive , NJ 07828

## Re: Vislink Technologies, Inc. Form 10-K for the Fiscal Year Ended December 31, 2021 File No. 001-35988

Dear Mr. Bond:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Manufacturing