

Mail Stop 7010

July 27, 2005

via U.S. mail and facsimile

Mr. Brett M. Kingstone  
Super Vision International, Inc.  
8210 Presidents Drive  
Orlando, Florida 32809

Re: Super Vision International, Inc.  
Form 10-KSB for the year ended December 31, 2004  
Filed March 30, 2005  
File No. 0-23590

Dear Mr. Kingstone:

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

If you have any further questions regarding our review of your filings, please direct them to Jennifer Thompson, Staff Accountant, at (202) 551-3737 or, in her absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief  
Mr. J. Gordon Beittenmiller  
March 25, 2005  
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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

DIVISION OF  
CORPORATION FINANCE