VASCO Data Security International, Inc. 1901 S. Meyers Road, Ste. 210 Oakbrook Terrace, IL 60181

VIA EDGAR

July 14, 2009

Kathleen Collins Division of Corporate Finance Securities and Exchange Commission Mail Stop 4561 100 F Street, N.E. Washington, D.C. 20549

> Re: VASCO Data Security International, Inc. Form 10-K for the Fiscal Year Ended December 31, 2008 Filed March 13, 2009 Form 10-Q for the Quarterly Period Ended March 31, 2009 Filed May 8, 2009 File No. 0-24389

Dear Ms. Collins:

In connection with the response, dated as of July 14, 2009, of VASCO Data Security International, Inc. (the "Company") to your letter of comment dated June 30, 2009 (the "Letter") relating to the Company's above-referenced Form 10-K and Form 10-Q, and as requested by the Staff, the Company acknowledges that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to comments do not foreclose the Commission from taking any action with respect to the filling;
- 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.

If you have any questions regarding the Company's responses or this letter, please contact Maryann A. Waryjas or the undersigned.

Maryann A. Waryjas Katten Muchin Rosenman LLP 525 West Monroe Street Chicago, Illinois 60661 Phone: 312 902-5461

Fax: 312 577-8755

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Clifford K. Bown VASCO Data Security International, Inc. 1901 S. Meyers Road, Ste. 210 Oakbrook Terrace, IL 60181 Phone U.S.: 630 932-8844 x304 Phone Switzerland: 41 43 813 35 06

Fax U.S.: 630 932-8852 Email: cbo@vasco.com

Sincerely,

Clifford K. Bown Executive Vice President and Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)