



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

June 2, 2009

Mr. Gunther Than  
Chief Executive Officer  
View Systems, Inc.  
1550 Caton Center Drive  
Suite E,  
Baltimore, MD 21227

**Re: View System, Inc.**  
**Item 4.01 Form 8-K**  
**Filed: May 19, 2009**  
**File No. 0-30178**

Dear Mr. Than:

We have completed our review of your Form 8-K and related filing and do not, at this time, have any further comments.

Sincerely,

/s/

Robert S. Littlepage  
Accountant Branch Chief