



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

January 20, 2010

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

**RE: View Systems, Inc.**  
**Form 10-K for the year ended December 31, 2008**  
**Filed March 31, 2009, as amended**  
**File No. 000-30178**

Dear Mr. Than:

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

Sincerely,

/s/ Robert Bartelmes

for Larry Spirgel  
Assistant Director

cc: By facsimile to (786) 787-0456  
Russell C. Weigel III, Esq.