



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

March 2, 2011

Via U.S. Mail and Fax

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

**Re: View Systems, Inc.
Item 4.01 Form 8-K
Filed February 16, 2011
File No. 000-30178**

Dear Mr. Than:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director