



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

July 7, 2008

VIA U.S. MAIL

Mr. Thomas J. Meaney  
President and Chief Financial Officer  
Mikros Systems Corporation  
707 Alexander Road, Building Two, Suite 208  
Princeton, New Jersey 08540

**Re: Mikros Systems Corporation**  
**Form 10-KSB for the year ended December 31, 2007**  
**Filed March 28, 2008**  
**File No. 000-14801**

Dear Mr. Meaney:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane  
Branch Chief