



DIVISION OF
CORPORATION FINANCE

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

December 21, 2010

Mr. Robert Mathews
Executive Vice President and Chief Financial Officer
Viking Systems, Inc.
134 Flanders Road
Westborough, MA 01581

Re: Viking Systems, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 22, 2010
File No. 0-49636

Dear Mr. Mathews:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief