



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