



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.