

Mail Stop 3561

January 23, 2006

Via U.S. Mail and Fax (604-327-3859)

Mr. Les Fong
Chief Financial Officer
Viscount Systems, Inc.
4585 Tillicum Street
Burnaby
British Columbia
Canada V5J 5K9

RE: Viscount Systems, Inc.
Form 10-KSB for the Year ended December 31, 2004
Filed March 31, 2005
File No. 000-49746

Dear Mr. Fong:

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

Sincerely,

Larry Spirgel
Assistant Director

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

DIVISION OF
CORPORATION FINANCE