



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 7, 2009

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

Stephen Pineau
Principal Financial Officer
Viscount Systems, Inc.
4585 Tillicum Street
Burnaby, British Columbia
Canada V5J5K9

**Re: Viscount Systems, Inc.
Form 10-KSB for the Fiscal Year Ended December 31, 2007
Filed March 31, 2008
File No. 0-49746**

Dear Mr. Pineau:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director