



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

September 23, 2009

Via Fax & U.S. Mail

Dr. Anastasios Aslidis  
Chief Financial Officer  
c/o Tasos Aslidis  
Euroseas Ltd.  
11 Canterbury Lane  
Watchung, NJ 07069

**Re: Euroseas Ltd**  
**Form 20-F for the year ended December 31, 2008**  
**File No. 001-33283**

Dear Mr. Aslidis:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief