



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

DIVISION OF  
CORPORATION FINANCE

March 9, 2011

Mr. Tasos Aslidis  
Chief Financial Officer  
Euroseas Ltd.  
11 Canterbury Lane  
Watchung, New Jersey 07069

**Re: Euroseas Ltd.  
Form 20-F for the year ended December 31, 2009  
File No. 001-33283**

Dear Mr. Aslidis:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief