



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 28, 2006

**Via U.S. Mail and Fax (631-951-2288)**

John M. Badke  
Chief Financial Officer  
Vicon Industries, Inc.  
89 Arkay Drive  
Hauppauge, NY 11788

Re: **Vicon Industries, Inc.**  
**Form 10-K for the year ended September 30, 2005**  
**Filed December 29, 2005**

**Forms 10-Q for fiscal quarters ended through December 31, 2005**

**File No. 1-07939**

Dear Mr. Badke:

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

Sincerely,  
/s/ Terry French  
for Larry Spigel  
Assistant Director