



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

June 24, 2009

Mr. Kenneth M. Darby  
Chairman and Chief Executive Officer  
Vicon Industries, Inc.  
89 Arkay Drive  
Hauppauge, New York 11788

**RE: Vicon Industries, Inc.**  
**Form 10-K for the year ended September 30, 2008**  
**Filed December 29, 2008**  
**File No. 001-07939**

Dear Mr. Darby:

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

Sincerely,

Larry Spigel  
Assistant Director