



DIVISION OF
CORPORATION FINANCE
Mail Stop 6010

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

November 13, 2007

VIA U.S. MAIL

Mr. Thomas J. Meaney
President
Mikros Systems Corporation
707 Alexander Road
Building Two, Suite 208
Princeton, New Jersey 08540

Re: Mikros Systems Corporation
Form 10-KSB for the year ended December 31, 2006
Filed March 30, 2007
File No. 000-14801

Dear Mr. Meaney:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant