



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

October 13, 2009

Mr. Thomas J. Meaney
Chief Executive Officer
Mikros Systems Corporation
707 Alexander Road
Building 2, Suite 208
Princeton, New Jersey 08540

**RE: Mikros Systems Corporation
Form 8-K dated October 1, 2009
Filed October 5, 2009
File No. 0-14801**

Dear Mr. Meaney:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jeffrey Jaramillo
Accounting Branch Chief