



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

Mail Stop 3030

January 11, 2011

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

**Re: Mikros Systems Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 31, 2010**  
**Form 10-Q for the Quarterly Period Ended September 30, 2010**  
**File No. 000-14801**

Dear Mr. Meaney:

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

Sincerely,

Jeffrey Jaramillo  
Accounting Branch Chief