



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

November 30, 2009

Mr. Michael E. Jalbert
Chairman of the Board
President and Chief Executive Officer
EF Johnson Technologies, Inc.
1440 Corporate Drive
Irving, TX 75038

Re: EF Johnson Technologies, Inc.
Form 10-K for Fiscal Year Ended December 31, 2008
Filed March 31, 2009
File No. 0-21681

Dear Mr. Jalbert:

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

Sincerely,

Larry Spigel
Assistant Director