



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

Mail Stop 3720

November 16, 2006

Mr. Carl R. Ceragno
Chief Executive Officer and Chief Financial Officer
400C Lake Street
Ramsey, NJ 07446

Re: Communications Research, Inc.
Form 10-KSB for Fiscal Year Ended December 31, 2005
Filed March 31, 2006

Form 10-QSB for Fiscal Quarter Ended March 31, 2006
File No. 0-50069

Dear Mr. Ceragno:

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

Sincerely,

Larry Spigel
Assistant Director