



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

November 1, 2016

Necdet Ergul  
Chief Executive Officer  
Microphase Corporation  
100 Trap Falls Road Extension  
Suite 400  
Shelton, Connecticut 06484

**Re: Microphase Corporation**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed October 7, 2016**  
**File No. 000-55382**

Dear Mr. Ergul:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Purpose and Effect of the Reincorporation, page 5

1. Briefly describe the basis for the exchange of shares of the Connecticut corporation for shares of the Delaware corporation, including, if true, that each outstanding share of the Connecticut corporation will be automatically converted into one share of common stock of the resulting Delaware corporation. Please also disclose how the outstanding shares of preferred stock will be treated. Refer to Item 12(a) of Schedule 14A.
2. Briefly describe any material differences between the outstanding shares of common stock under Connecticut law as compared to the shares of common stock of the Delaware corporation in respect of any of the matters concerning which information would be required in the description of the securities in Item 202 of Regulation S-K. Refer to Item 12(b) of Schedule 14A.

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3. Please include a form of the proposed Delaware certificate of incorporation in your proxy statement and include related disclosure regarding any material changes in the rights of your shareholders before and after the reincorporation. Also disclose any material changes you are making in Delaware charter as compared to your Connecticut charter. We note, as one example, that it appears that you are significantly increasing the number of authorized shares of preferred and common stock in your Delaware charter.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Tim Buchmiller at (202) 551-3635 or me at (202) 551-3528 with any questions.

Sincerely,

/s/ Tim Buchmiller for

Amanda Ravitz  
Assistant Director  
Office of Electronics & Machinery

cc: Scott E. Linsky, Esq.  
Lucosky Brookman LLP