

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

December 17, 2020

William Kelly Chief Financial Officer BK Technologies Corp 7100 Technology Drive West Melbourne, FL 32904

> Re: BK Technologies Corp Registration Statement on Form S-3 File No. 333-251307 Filed December 11, 2020

Dear Mr. Kelly:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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 Erin Purnell at 202-551-3454 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing