



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

Mail Stop 6010

July 1, 2008

Via Facsimile and U.S. Mail

Ms. Jennifer E. Katsch
Chief Financial Officer
TII Network Technologies, Inc.
141 Rodeo Drive
Edgewood, NY 11717

**RE: TII Network Technologies, Inc.
Item 4.01 Form 8-K
Filed June 9, 2008
File No. 1-08048**

Dear Ms. Katsch:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief