



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