

Mail Stop 4561

June 19, 2006

Mr. Marc Sherman  
Chief Executive Officer and President  
QSGI, Inc. (Formerly WindsorTech, Inc.)  
70 Lake Drive  
Hightstown, NJ 08520

**Re: QSGI, Inc. (Formerly WindsorTech, Inc.)  
Form 10-KSB for the year ended December 31, 2005  
Filed March 30, 2006  
File No. 001-32620**

Dear Mr. Sherman:

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

Sincerely,

Daniel L. Gordon  
Branch Chief