



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

October 14, 2008

Mr. Edward L. Cummings
Chief Financial Officer and Treasurer
QSGI Inc.
400 Royal Palm Way
Palm Beach, Florida 33480

Re: QSGI Inc.
Item 4.01 Form 8-K
Filed September 26, 2008
File No. 001-32620

Dear Mr. Cummings:

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

Sincerely,

Ta Tanisha Meadows
Staff Accountant