



DIVISION OF  
CORPORATION FINANCE

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

August 5, 2010

Marc Sherman  
Chief Executive Officer  
QSGI INC.  
400 Royal Palm Way, Suite 302  
Palm Beach, Florida 33480

**Re: QSGI INC.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 31, 2009**  
**Form 10-Q for the Fiscal Period Ended March 31, 2009**  
**Filed May 14, 2009**  
**File No. 1-32620**

Dear Mr. Sherman:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director