



DIVISION OF  
CORPORATION FINANCE

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

December 21, 2010

Mr. Alan L. Miller  
Chief Financial Officer  
Frequency Electronics, Inc.  
55 Charles Lindbergh Blvd.  
Mitchell Field, NY 11553

**Re: Frequency Electronics, Inc.**  
**Form 10-K for the fiscal year ended April 30, 2010**  
**Filed July 29, 2010**  
**File No. 001-08061**

Dear Mr. Miller:

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

Sincerely,

Brian Cascio  
Accounting Branch Chief