

Mail Stop 4561

March 13, 2008

Denis A. Krusos  
Chief Executive Officer  
CopyTele, Inc.  
900 Walt Whitman Road  
Melville, NY 11747

**Re: CopyTele, Inc.  
Form 10-K for Fiscal Year Ended October 31, 2007  
Filed January 15, 2008  
File No. 000-11254**

Dear Mr. Krusos:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Mark Kronforst  
Accounting Branch Chief