



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

Mail Stop 3720

February 23, 2010

Ronald Lejman  
Chief Financial Officer  
Berliner Communications, Inc.  
1777 Sentry Parkway West  
Gwynedd Hall, Suite 302  
Blue Bell, PA 19422  
Facsimile: (267) 464-1733

**Re: Berliner Communications, Inc.  
Preliminary Information Statement on Schedule 14C  
File No. 000-28579  
Filed February 16, 2010**

Dear Mr. Lejman:

We have limited our review of your preliminary information statement on Schedule 14C to the matters set forth in the comments below. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filings. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Merger Transaction and the Merger Agreement, page 3

1. We note that, according to the terms of the merger agreement, the Series A Preferred share merger consideration will immediately convert into common stock upon the filing of the charter amendment authorizing the increase the company's authorized capital. We also note that, according to the terms of the merger agreement, the company agreed to effect the charter amendment. Please provide a detailed analysis, including references to the specific terms of the merger agreement if appropriate, as to why you believe you are not required to

include in the Schedule 14C all of the information regarding the acquisition set forth in Item 14 of Schedule 14A. Refer to Item 1 of Schedule 14C and Note A to Schedule 14A.

\* \* \* \*

As appropriate, please revise your preliminary information statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Please contact John Harrington, Attorney-Adviser, at 202-551-3576, or me, at 202-551-3810, with any other questions.

Sincerely,

/s/ Celeste M. Murphy  
Legal Branch Chief