

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

Mail Stop 6010

August 12, 2008

Via U.S. Mail

Mr. Robert B. Barnhill, Jr. Chief Executive Officer TESSCO Technologies Incorporated 11126 McCormick Road Hunt Valley, MD 21031

Re: TESSCO Technologies Incorporated

Form 10-K for the fiscal year ended March 30, 2008

Filed June 12, 2008 File No. 1-33938

Dear Mr. Barnhill:

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

Sincerely,

Kevin L. Vaughn Accounting Branch Chief