



DIVISION OF  
CORPORATION FINANCE

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

June 11, 2010

Via Facsimile to (410) 229-1669 and U.S. Mail

David M. Young  
Senior Vice President and  
Chief Financial Officer  
TESSCO Technologies Incorporated  
11126 McCormick Road  
Hunt Valley, Maryland 21031

**Re: TESSCO Technologies Incorporated**  
**Form 10-K for the fiscal year ended March 29, 2009**  
**Filed May 27, 2009**  
**Form 10-K for the fiscal year ended March 28, 2010**  
**Filed May 27, 2010**  
**File No. 1-33938**

Dear Mr. Young:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 10-K for fiscal year ended March 29, 2009  
Item 1. Business, page 3

1. We note your response to our prior comment from our letter dated April 29, 2010. However, we cannot concur with your response. Please confirm that you will file the agreements referenced in our prior comment.

Form 10-K for fiscal year ended March 28, 2010

Item 1. Business, page 3

2. We note your disclosure on page 6 that your relationship with AT&T Mobility accounted for approximately 30% of your revenues during fiscal year 2010. Please tell us why you have not filed the agreement with AT&T Mobility.

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 the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. 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 responding to our comments, please provide a written 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.

Please contact Allicia Lam at (202) 551-3316 with any questions. Should you require further assistance, you may contact me at (202) 551-3314.

Sincerely,

Daniel Morris  
Special Counsel

CC (by facsimile): Douglas M. Fox – Ballard Spahr LLP