



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

October 27, 2020

Via Email

Aric Spitulnik
Chief Financial Officer
TESSCO Technologies Incorporated
11126 McCormick Road
Hunt Valley, Maryland 21031

Re: TESSCO Technologies Incorporated
Definitive Additional Materials filed under cover of Schedule 14A
Filed on October 26, 2020
File No. 001-33938

Dear Mr. Spitulnik:

We have reviewed the above-captioned filing and have the following comment:

1. The filing contains a number of statements that indicate that Mr. Barnhill is seeking “control” of the Company and/or the Board without “paying” shareholders a “premium” in exchange for that “control.” Those statements and references to “control,” “payment” and “premium” imply that Mr. Barnhill is in fact seeking to acquire control of the Company via the consent solicitation as opposed to simply exercising his rights as a shareholder to solicit consents to remove and replace members of the Board. Given that Mr. Barnhill will not own a controlling position in the Company even if his solicitation is successful, it remains unclear why any premium or other payment would be due. We also are unaware of any applicable law that would require Mr. Barnhill to pay a “premium” in this context or any solicitation undertaken in compliance with Section 14(a) and corresponding Regulation 14A in which a person soliciting consents or proxies paid a “premium” to shareholders in exchange for a vote in favor of their candidates. In future filings, please refrain from creating the impression that any payment is legally or otherwise owed to shareholders given the Rule 14a-9 prohibition against omissions of material fact necessary to accurately make statements in light of the circumstances under which they are made. Please also refrain from statements that indicate that Mr. Barnhill is seeking to gain “control” of the Company via his consent solicitation. Mr. Barnhill’s nominees, if elected, will owe fiduciary duties and otherwise be accountable to all of the Company’s shareholders. While Mr. Barnhill and his nominees, if elected, would comprise a majority of the Board, as a matter of law and fact, Mr. Barnhill will not be obtaining “control” of the Company within the meaning of the term as defined in Rule 12b-2 if his solicitation succeeds.

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We remind you that the registrant is responsible for the accuracy and adequacy of its disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please direct any questions to me, at (202) 551-8729, or, in my absence, to Daniel Duchovny, Special Counsel, at (202) 551-3619.

Sincerely,

/s/ Valian A. Afshar

Valian A. Afshar
Special Counsel
Office of Mergers and Acquisitions

cc: Douglas M. Fox, Esq.
Ballard Spahr LLP