



DIVISION OF  
CORPORATION FINANCE

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

September 8, 2011

Via Facsimile

Mr. Joseph P. Macaluso  
Chief Financial Officer  
Tel-Instrument Electronics Corp  
728 Garden Street  
Carlstadt, New Jersey 07072

**Re: Tel-Instrument Electronics Corp  
Form 10-K for the Year Ended March 31, 2011  
Filed June 29, 2011  
File No. 001-31990**

Dear Mr. Macaluso:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kevin L. Vaughn

Kevin L. Vaughn  
Accounting Branch Chief