

Mail Stop 6010

May 14, 2008

VIA U.S. MAIL

Mr. Richard W. Wasielewski  
Chief Financial Officer  
1120 Wayzata Boulevard East  
Suite 201  
Wayzata, Minnesota 55391

**Re: Nortech Systems Incorporated  
Form 10-K for the year ended December 31, 2007  
Filed March 17, 2008  
File No. 000-13257**

Dear Mr. Wasielewski:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane  
Accounting Branch Chief