

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

Mail Stop 3030

December 11, 2008

Harold K. Fletcher President and Director Tel-Instrument Electronics Corp 728 Garden Street Carlstadt, NJ 07072

**Re:** Tel-Instrument Electronics Corp.

Form 10-K for the Fiscal Year Ended March 31, 2008

File No. 001-31990

Dear Mr. Fletcher:

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