

Mail Stop 6010

November 17, 2005

Mr. Martin B. Bloch
President and Chief Executive Officer
Frequency Electronics, Inc.
55 Charles Lindbergh Boulevard
Mitchel Field, New York 11553

RE: Frequency Electronics, Inc.
Form 10-K for the fiscal year ended April 30, 2005
Filed July 28, 2005
File No. 1-08061

Dear Mr. Bloch:

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

Sincerely,

Martin F. James
Senior Assistant Chief