



DIVISION OF
CORPORATION FINANCE

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

July 27, 2010

Denis A. Krusos
Chief Executive Officer
CopyTele, Inc.
900 Walt Whitman Road
Melville, New York 11747

Re: CopyTele, Inc.
Form 10-K/A for Fiscal Year Ended October 31, 2009
Filed June 29, 2010
File No. 000-11254

Dear Mr. Krusos:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Mark P. Shuman
Branch Chief – Legal

cc: Via facsimile to: (212) 208-4451
Michael D. Schwamm
Duane Morris LLP