



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

DIVISION OF  
CORPORATION FINANCE

January 13, 2017

Via E-mail

Corey M. Horowitz  
Chairman and Chief Executive Officer  
Network-1 Technologies, Inc.  
445 Park Avenue, Suite 912  
New York, New York 10022

**Re: Network-1 Technologies, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2015**  
**Filed March 30, 2016**  
**File No. 1-15288**

Dear Mr. Horowitz:

We refer you to our comment letter dated December 20, 2016, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Barbara Jacobs  
Assistant Director  
Division of Corporation Finance