

Network-1 Security Solutions, Inc.
445 Park Avenue, Suite 1028
New York, New York 10022

December 21, 2005

Securities and Exchange Commission
Division of Corporate Finance
100 F Street N.E. (Mailroom 4561)
Washington, DC 20549
Attn: Maryse Mills-Apenteng

**Re: Network-1 Security Solutions, Inc.
Amendment No. 2 on Forms S-2
to Form S-3 Registration Statement
File No. 126013**

Dear Ms. Apenteng:

We hereby request that the effective date for the Registration Statement referred to above be accelerated so that such Registration Statement will become effective at 4:00 p.m. EST time on December 22, 2005 or as soon thereafter as practicable.

Very truly yours,

Network-1 Security Solutions, Inc.

December 21, 2005

By: /s/ Corey M. Horowitz
Corey M. Horowitz
Chairman and Chief Executive Officer