

NETWORK-1 SECURITY SOLUTIONS, INC.
445 Park Avenue, Suite 1028
New York, New York 10022

December 22, 2005

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

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

Dear Ms. Mills-Apenteng:

In connection with the acceleration request of Network-1 Security Solutions, Inc. ("Network-1") and the letter of the staff dated the date hereof, we acknowledge as follows:

1. Should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
2. The action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve Network-1 from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
3. Network-1 may not assert this action as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,

Network-1 Security Solutions, Inc.

By: /s/ Corey M. Horowitz

Corey M. Horowitz
Chairman and Chief Executive Officer