

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of report (Date of earliest event reported): August 1, 2008

Frequency Electronics, Inc.
(Exact Name of Registrant as Specified in Its Charter)

Delaware	1-8061	11-1986657
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)

55 Charles Lindbergh Blvd., Mitchel Field, New York	11553
(Address of Principal Executive Offices)	(Zip Code)

Registrant's telephone number, including area code: (516) 794-4500

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 4.01. Changes in Registrant's Certifying Accountant

On August 1, 2008, the Audit Committee of Frequency Electronics, Inc. (the "Company") approved the dismissal of Holtz Rubenstein Reminick LLP ("HRR") as the Company's independent auditors. On August 4, 2008, the Company notified HRR of its dismissal as the Company's independent auditors. On August 1, 2008, the Company's Audit Committee engaged Eisner LLP ("Eisner") as the Company's independent auditors for the fiscal year ending April 30, 2009.

The reports of HRR on the Company's financial statements for the years ended April 30, 2008 and 2007 did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

In connection with the audits of the Company's financial statements for the years ended April 30, 2008 and 2007 and the subsequent interim period through August 1, 2008, there have been no disagreements with HRR on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of HRR, would have caused HRR to make reference thereto in its reports on the Company's financial statements for such years.

No reportable event of the type described in Item 304(a)(1)(v) of Regulation S-K occurred during the years ended April 30, 2008 and 2007 and the subsequent interim period through August 1, 2008.

In accordance with Item 304(a)(3) of Regulation S-K, the Company provided HRR with a copy of this Form 8-K prior to its filing with the Securities and Exchange Commission. The Company has received a letter from HRR addressed to the Securities and Exchange Commission indicating that it agrees with the above statements. A copy of that letter, dated as of August 5, 2008, is attached hereto as Exhibit 16.

During the Company's two fiscal years ended April 30, 2008 and 2007 and the subsequent interim period through August 1, 2008, the Company has not consulted with Eisner regarding the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's consolidated financial statements, or any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) or reportable event (within the meaning of Item 304(a)(1)(v) of Regulation S-K).

A copy of the press release announcing this change in auditors is attached hereto as Exhibit 99.1.

Item 9.01 (c). Exhibits.

16	Letter from Holtz Rubenstein Reminick, LLP to the Securities and Exchange Commission, dated as of August 5, 2008, acknowledging its agreement with the statements made in this Current Report on Form 8-K.
99.1	Press Release of Frequency Electronics, Inc., dated August 5, 2008.

Signature

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Frequency Electronics, Inc.

Date: August 5, 2008

/s/ Alan Miller
Name: Alan Miller
Title: Treasurer and Chief Financial Officer

EXHIBIT INDEX

Exhibit No.	Description	Paper (P) or Electronic (E)
16	Letter from Holtz Rubenstein Reminick, LLP to the Securities and Exchange Commission, dated as of August 5, 2008, acknowledging its agreement with the statements made in this Current Report on Form 8-K.	E
99.1	Press Release of Frequency Electronics, Inc., dated August 5, 2008.	E

Holtz Rubenstein Reminick LLP
125 Bayliss Road
Melville, NY 11747-3823

August 5, 2008

Securities and Exchange Commission
100 F Street, N.W.
Washington, D.C. 20549

Gentlemen:

We have read Item 4.01 of Form 8-K dated August 4, 2008, of Frequency Electronics, Inc. and are in agreement with the statements contained in the first two sentences of the first paragraph and the second through fifth paragraphs. We have no basis to agree or disagree with other statements of the registrant contained therein.

/s/ Holtz Rubenstein Reminick LLP
Holtz Rubenstein Reminick LLP

PRESS RELEASE**FREQUENCY ELECTRONICS APPOINTS AUDITORS FOR FISCAL YEAR 2009**

Mitchel Field, NY, August 5, 2008 - Frequency Electronics, Inc. (NASDAQ- FEIM) announced today that its Audit Committee has appointed Eisner LLP, to be the Company's auditors for the Fiscal Year ending April 30, 2009. Eisner is an independent public accounting firm with offices in New York City and Melville, Long Island. The firm is registered with the Public Companies Accounting Oversight Board (PCAOB) under the Sarbanes-Oxley Act of 2002. The firm was founded in 1963 and is a member of the SEC and Private Companies Practices Section of the American Institute of Certified Public Accountants (AICPA). Eisner is a member of the Baker Tilly International accounting association, the 8th largest accounting network in the world.

Eisner will audit FEI's financial statements, perform interim reviews, and support the additional requirements of the Sarbanes-Oxley Act on a cost-effective basis. Eisner is a highly-regarded regional CPA firm with strong international associations to service FEI's foreign subsidiaries and affiliates. FEI has enjoyed a satisfactory relationship with its former auditors, Holtz Rubenstein Reminick, and expects to continue to engage them for associated services as may be required.

About Frequency Electronics

Frequency Electronics, Inc. is a world leader in the design, development and manufacture of high precision timing, frequency control and synchronization products for space and terrestrial applications. Frequency's products are used in commercial, government and military systems, including satellite payloads, missiles, UAVs, aircraft, GPS, secure radios, SCADA, energy exploration and wireline and wireless communication networks. Frequency has received over 60 awards of excellence for achievements in providing high performance electronic assemblies for over 120 space programs. The Company invests significant resources in research and development and strategic acquisitions world-wide to expand its capabilities and markets. Subsidiaries and Affiliates: Gillam-FEI provides expertise in wireline network synchronization and SCADA; FEI-Zyfer provides GPS and secure timing ("SAASM") capabilities for critical military and commercial applications; FEI-Asia provides cost effective manufacturing and distribution capabilities in a high growth market. Frequency's Morion affiliate supplies high-quality, cost effective quartz oscillators and components. Elcom Technologies provides added resources for state-of-the-art RF microwave products. Additional information is available on the Company's website: www.frequencyelectronics.com.

Safe Harbor Statement under the Private Securities Litigation Reform Act of 1995: The Statements in this press release regarding the future constitute "forward-looking" statements pursuant to the safe harbor provisions of the Private Securities Litigation Reform Act of 1995. Forward-looking statements inherently involve risks and uncertainties that could cause actual results to differ materially from the forward-looking statements. Factors that would cause or contribute to such differences include, but are not limited to, inability to integrate operations and personnel, actions by significant customers or competitors, general domestic and international economic conditions, consumer spending trends, reliance on key customers, continued acceptance of the Company's products in the marketplace, competitive factors, new products and technological changes, product prices and raw material costs, dependence upon third-party vendors, competitive developments, changes in manufacturing and transportation costs, the availability of capital, and other risks detailed in the Company's periodic report filings with the Securities and Exchange Commission. By making these forward-looking statements, the Company undertakes no obligation to update these statements for revisions or changes after the date of this release.

Contact information: Alan Miller, CFO, or General Joseph P. Franklin, Chairman:

TELEPHONE: (516) 794-4500 WEBSITE:
www.frequencyelectronics.com
