

Mail Stop 6010

September 3, 2008

VIA U.S. MAIL

Mr. Robert M. Bernstein  
Chief Executive Officer  
Material Technologies, Inc.  
11661 San Vincente Boulevard, Suite 707  
Los Angeles, California 90049

**Re: Material Technologies, Inc.**  
**Form 10-KSB for the year ended December 31, 2007**  
**Filed April 14, 2008**  
**File No. 333-23617**

Dear Ms. Bernstein:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane  
Accounting Branch Chief