



DIVISION OF  
CORPORATION FINANCE

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

December 16, 2010

Claudio Mannarino  
Chief Financial Officer  
API Technologies Corp.  
555 Leggett Drive, Suite 304  
Ottawa, Ontario K2K2X3 Canada

**Re: API Technologies Corp.**  
**Form 10-K for the fiscal year ended May 31, 2010**  
**Filed August 10, 2010**  
**File No. 000-29429**

Dear Mr. Mannarino:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Brian R. Cascio  
Accounting Branch Chief