

Mail Stop 7010

July 17, 2006

via U.S. mail and facsimile

Mr. Nathan G. Leaphart, III  
Corporate Controller and Principal Financial Officer  
Glassmaster Company  
P.O. Box 788  
Lexington, SC 29071

Re: Glassmaster Company  
Form 10-KSB for the year ended August 31, 2005  
Forms 10-QSB for the quarter ended December 4, 2005  
Form 10-QSB for the quarter ended March 5, 2006  
File No. 0-2331

Dear Mr. Leaphart:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to me at (202) 551-3255.

Sincerely,

Nili Shah

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

DIVISION OF  
CORPORATION FINANCE