



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

February 1, 2010

Mr. Jeffrey S. Keuntjes  
Vice-President Finance, Energy Composites Corporation  
440 Commerce Drive  
Wisconsin Rapids, WI 54494

**Re: Energy Composites Corporation  
Form 10-K for the year ended December 31, 2008  
File No. 0-52397**

Dear Mr. Keuntjes:

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

If you have any questions regarding our review of these filings, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, Tricia Armelin, Senior Staff Accountant, at (202) 551-3747, Edward M. Kelly, Senior Counsel, at (202) 551-3728, Craig E. Slivka, Special Counsel, at (202) 551-3729 or to the undersigned at (202) 551-3689.

Sincerely,

John Hartz  
Sr. Asst. Chief Accountant