

Room 4561

July 13, 2007

Michael Gearhardt
Chief Financial Officer
MTC Technologies, Inc.
4032 Linden Avenue
Dayton, OH 45432

Re: MTC Technologies, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed March 13, 2007
Form 8-K filed February 27, 2007
File No. 000-49890

Dear Mr. Gearhardt:

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

Sincerely,

Kathleen Collins
Accounting Branch Chief