

Mail Stop 4561

June 11, 2007

John P. Yeros, Chairman  
MPC Corporation  
906 E. Karcher Road  
Nampa, ID 83687

Re: MPC Corporation, f/n/a HyperSpace Communications, Inc.  
Form 10-KSB for the Fiscal Year Ended December 31, 2005  
Form 10-KSB for the Fiscal Year Ended December 31, 2006  
Form 10-Q for the Quarterly Period Ended March 31, 2007  
File No. 001-32306

Dear Mr. Yeros:

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

Sincerely,

Mark Kronforst  
Accounting Branch Chief