



DIVISION OF  
CORPORATION FINANCE

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

John A. Martell  
Chairman, Chief Executive Officer and President  
MISCOR Group, Ltd.  
1125 South Walnut St.  
South Bend, IN 46619

March 16, 2009

RE: **MISCOR Group, Ltd.**  
**Form 10-K for the fiscal year ended December 31, 2007**  
**Filed March 31, 2008**  
**File No. 000-52380**

Dear Mr. Martell:

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

Sincerely,

Larry Spigel  
Assistant Director