



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