



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

Mail Stop 4631

March 10, 2010

**via U.S. mail and facsimile**

Louis A. Winoski, Chief Executive Officer  
Techprecision Corporation  
1 Bella Drive  
Westminster, MA 01473

**RE: Techprecision Corporation  
Form 10-K for the Fiscal Year Ended March 31, 2009  
Filed June 25, 2009  
Form 10-Q for the Fiscal Quarter Ended September 30, 2009  
File No. 51378**

Dear Mr. Winoski:

We have reviewed your response letter dated February 26, 2010 and have the following additional comment. If you disagree, we will consider your explanation as to why our comment is inapplicable.

**Form 10-K for the Fiscal Year Ended March 31, 2009**

**Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations, page 7**

**General**

1. In your response to prior comment 1, you state you will provide expanded disclosure in future filings, including a quantified analysis of the impact from material customer cancellations of purchase orders and other known material trends and uncertainties affecting future sales to your significant customers. However, the MD&A in your Form 10-Q for the period ending December 31, 2009, does not include an analysis of the expected impact from the cancelled orders and reduced sales to GT Solar, your largest customer. Please refer to our prior comment and provide us with an example of disclosure you intend to include in your next quarterly report.

\* \* \* \*

Mr. Winoski  
Techprecision Corporation  
March 10, 2010  
Page 2

As appropriate, please respond to this comment within 10 business days or tell us when you will provide us with a response. Please file your response letter on EDGAR. Please understand that we may have additional comments after reviewing your response to our comment.

You may contact Tracey McKoy, Staff Accountant, at (202) 551-3772 or, in her absence the undersigned Accounting Branch Chief at (202) 551-3355 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Terence O'Brien  
Accounting Branch Chief