

**MICHAEL T. STUDER CPA P.C.**  
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December 7, 2009

Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

Dear Ladies and Gentlemen:

We are the predecessor independent registered public accounting firm for Microelectronics Technology Company (the "Company"). We have read the Company's disclosure set forth in Item 4.01 Changes in Registrant's Certifying Accountants of the Company's Current Report on Form 8-K dated December 3, 2009 (the "Current Report") and are in agreement with the disclosures in the Current Report, insofar as it pertains to our firm, Michael T. Studer CPA P.C.

Very truly yours,

A handwritten signature in dark ink, appearing to read "Michael T. Studer", written in a cursive style.

Michael T. Studer  
President