



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

October 23, 2008

David C. Merrell
President
MCT Holding Corporation
3884 East North Little Cottonwood Road
Salt Lake City, Utah 84092

**Re: MCT Holding Corporation
Form 10-12G
Amended October 9, 2008
File No. 000-53390**

Dear Mr. Merrell:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Critical Accounting Policies, page 12.

1. We note your response to prior comment 1. It remains unclear to us how continuing revenues can sustain the value of your reporting unit and the recoverability of goodwill. In this regard, we note that you continue to incur operating losses and negative cash flows from operations which are indicative of an impairment condition. Tell us what the fair value of your reporting unit was as of December 31, 2007 and disclose the method and assumptions that you used to determine fair value. Refer to paragraphs 23 and 25 of SFAS 142.

Please amend your Form 10 in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

You may contact Kathryn Jacobson, Staff Accountant, at (202) 551-3365 or Ivette Leon, Assistant Chief Accountant, at (202) 551-3810 if you have questions regarding comments on the financial statements and related matters. Please contact Paul Fischer, Attorney-Adviser, at (202) 551-3415 or Kathleen Krebs, Special Counsel, at (202) 551-3350 with any other questions.

Sincerely,

Larry Spigel
Assistant Director

cc: Leonard W. Burningham, Esq.
by facsimile