



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

December 3, 2008

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

Re: MCT Holding Corporation
Registration Statement on Form 10-12G
Filed August 27, 2008
File No. 000-53390

Dear Mr. Merrell:

We have completed our review of your registration statement on Form 10 and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director

Cc: Leonard Burningham, Esq.
By facsimile, 801-355-7126