



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4628

March 31, 2017

Mr. George M. Sfeir, Chief Executive Officer
Energy & Technology, Corp.
Petroleum Towers, Suite 530
3639 Ambassador Caffery Parkway
Lafayette, LA 70505

Re: Energy & Technology, Corp.
Form 10-K for the Fiscal Year ended December 31, 2015
Filed March 31, 2016
File No. 333-150437

Dear Mr. Sfeir:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Karl Hiller for

H. Roger Schwall
Assistant Director
Office of Natural Resources