

Mail Stop 3561

January 18, 2008

Via Fax & U.S. Mail

Mr. Joseph C. Berenato
President and Chief Executive Officer
DUCOMMUN INCORPORATED
23301 Wilmington Avenue
Carson, California 90745-6209

**Re: Ducommun Incorporated
Form 10-K for the year ended December 31, 2006
File No. 1-08174**

Dear Mr. Berenato:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief