



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

March 14, 2007

**Via U.S. Mail and Fax (203) 854-9601**

Mr. Joseph Espeso  
Chief Financial Officer  
Bolt Technology Corporation  
Four Duke Place  
Norwalk, CT 06854

**Re: Bolt Technology Corporation  
Form 10-K for the Fiscal Year Ended June 30, 2006  
Filed September 28, 2006  
File No. 1-12075**

Dear Mr. Espeso:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ April Sifford

April Sifford  
Branch Chief Accountant