



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

**VIA FACSIMILE AND U.S. MAIL**

November 27, 2006

Robert P. Dowski  
Chief Financial Officer  
The Allied Defense Group, Inc.  
8000 Towers Crescent Drive, Suite 260  
Vienna, Virginia 22182

**RE: Form 10-K for the Fiscal Year Ended December 31, 2005  
File No. 1-11376**

Dear Mr. Dowski:

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

If you have any further questions regarding our review of your filings, please direct them to Ernest Greene, Staff Accountant, at (202) 551-3733 or in his absence, to Nudrat Salik, Staff Accountant, at (202) 551-3692.

Sincerely,

Rufus Decker  
Accounting Branch Chief