

February 28, 2006

via U.S. mail and facsimile

Larry M. Heimendinger  
Chairman of the Board  
General Kinetics Incorporated  
110 Sunray Drive  
Johnstown, PA 15905

RE: General Kinetics Incorporated  
Form 10-K for the Fiscal Year Ended May 31, 2005  
Form 10-Q for the Fiscal Quarters Ended November 30, 2005 and  
August  
31, 2005  
File No. 1-10914

Dear Mr. Heimendinger:

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 contact Meagan Caldwell at (202) 551-3754 or, in  
her  
absence, Scott Watkinson at (202) 551-3741.

Sincerely,

Rufus Decker  
Accounting Branch Chief

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

DIVISION OF  
CORPORATION FINANCE