

Mail Stop 3561

August 30, 2006

Via Fax & U.S. Mail

Mr. Edward A. Stern  
Chief Financial Officer  
180 Van Riper Avenue  
Elmwood Park, New Jersey 07407

**Re:   Kreiser Manufacturing Corporation**  
**Form 10-KSB for the year ended June 30, 2005**  
**Filed December 28, 2005**  
**File No. 000-04036**

Dear Mr. Stern:

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

Sincerely,

Linda Cvrkel  
Branch Chief