

Mail Stop 3561

May 11, 2009

Via Fax & U.S. Mail

Mr. Michael D. Stern  
Chief Executive Officer and Chief Financial Officer  
Kreislser Manufacturing Corp.  
180 Van Riper Avenue  
Elmwood Park, NJ 07407

**Re: Kreislser Manufacturing Corp.**  
**Form 10-K for the year ended June 30, 2008**  
**Filed September 29, 2008**  
**File No. 0-04036**

Dear Mr. Stern:

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

Sincerely,

Linda Cvrkel  
Branch Chief

Via Fax: Mr. Edward A. Stern  
(201) 791-8015