



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

October 15, 2007

VIA U.S. MAIL AND FACSIMILE (518.533.2201)

Ms. Cynthia A. Scheuer  
Chief Financial Officer  
Mechanical Technology Incorporated  
431 New Karner Road  
Albany, New York 12205

**Re: Mechanical Technology Incorporated  
Form 10-K for the fiscal year ended December 31, 2006  
File No. 000-06890**

Dear Ms. Scheuer:

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

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant