



DIVISION OF
CORPORATION FINANCE

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

June 29, 2021

Michael Toporek Toporek
Chief Executive Officer
Mechanical Technology Inc
325 Washington Avenue Extension
Albany, NY 12206

Re: Mechanical Technology Inc
Registration Statement on Form S-1
Filed June 22, 2021
File No. 333-257300

Dear Mr. Toporek:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Tom Kluck at 202-551-3233 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: David E. Danovitch