



DIVISION OF  
CORPORATION FINANCE

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

December 21, 2006

via U.S. mail and facsimile

Raymond J. De Hont  
Chief Executive Officer  
Met-Pro Corporation  
160 Cassell Road, P. O. Box 144  
Harleysville, Pennsylvania 194389

**RE: Met-Pro Corporation**  
**Form 10- K for the Fiscal Year Ended January 31, 2006**  
**File No. 1-07763**

Dear Mr. De Hont:

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

Sincerely,

John Hartz  
Senior Assistant Chief Accountant