



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

October 16, 2009

Mr. Richard L. Jones  
Chief Financial Officer  
Microwave Filter Company, Inc.  
6743 Kinne Street  
East Syracuse, New York 13057

RE: **Microwave Filter Company, Inc.**  
**Form 8-K dated October 6, 2009**  
**Filed October 6, 2009**  
**File No. 0-10976**

Dear Mr. Jones:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jeffrey Jaramillo  
Accounting Branch Chief