



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

September 2, 2010

Thomas G. Archbold  
Chief Financial Officer  
Technology Research Corporation  
5250-140th Avenue  
North Clearwater, Florida 33760

**Re: Technology Research Corporation**  
**Form 10-K for the fiscal year ended March 31, 2010**  
**Filed June 10, 2010**  
**File No. 0-13763**

Dear Mr. Archbold:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief