

Mail Stop 3561

January 28, 2010

Via Fax & U.S. Mail

Mr. Dominick A. Pagano  
Chief Executive Officer  
EDAC Technologies Corporation  
1806 New Britain Avenue  
Farmington, CT 06032

**Re: EDAC Technologies Corporation  
Form 10-K for the year ended January 1, 2009  
Filed March 11, 2009  
File No. 1-33507**

Dear Mr. Pagano:

We have completed our review of your Form 10-K noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief

Via Fax: Glenn L. Purple, CFO  
(860) 674-2718