

August 31, 2005

Zip+4 Code: 20077-9366

Via Fax & U.S. Mail

Mr. Mariano Costamagna  
Chief Executive Officer  
Impco Technologies, Inc.  
16804 Gridley Place  
Cerritos, California 90703

**RE: Impco Technologies, Inc. (the "Company")  
Form 10-K for the year ended December 31, 2004  
File No. 1-15143**

Dear Mr. Costamagna:

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 facsimile: Tom M. Costales, CFO  
(562) 924-8069