



DIVISION OF
CORPORATION FINANCE
MAIL STOP 04-05

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

January 30, 2008

Mr. Glen Hjort
Chief Financial Officer
MPM Technologies, Inc.
199 Pomeroy Road
Parsippany, New Jersey 07054

Re: MPM Technologies, Inc.
Form 10-KSB for Fiscal Year Ended December 31, 2006
Filed April 17, 2007
Response Letter Dated December 28, 2007
File No. 0-14910

Dear Mr. Hjort:

We have reviewed your filing and have the following comments. We have limited our review of your filing to those issues we have addressed in our comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Form 10-KSB for the Fiscal Year Ended December 31, 2006

General

1. Please submit your letter of correspondence to us dated December 28, 2007 on EDGAR.

Financial Statements

Note 11 – Mineral Properties

2. We note you have not complied with prior comment four, asking that you expand your disclosures to discuss how you are able to support the recoverability of your mineral property investment following the guidance for impairment testing under SFAS 144 and EITF 04-3. We understand that you believe the value of your property interests exceed their carrying values. However, since you report a loss from operations for 2006, and have a history of reporting losses from operations, the guidance in paragraph 8 of SFAS 144 requires that you conduct impairment testing. An essential part of this endeavor is compiling the documentation necessary to support your conclusions.

If you have not performed the impairment testing required under GAAP, we urge you to undertake this effort without delay. Please understand that you would need to limit the information utilized in any such testing to that which was available at the time of filing your reports, pertaining to conditions existing at the balance sheet dates. Once this is complete, you would need to recognize an impairment charge for any value that you are not able to support; your disclosure should describe the basis for estimating future cash flows in testing the asset for recoverability. Please amend your filing accordingly.

Note 12 – Prepaid Royalty

3. We note you have not complied with prior comment five, requesting that you expand the disclosures in your filing to discuss how you determined that the note receivable, which you re-characterized as a prepaid royalty, from the inventor of the Skygas technology is fully recoverable and not impaired. You indicate that you also have accrued liabilities payable to this inventor, and suggest that offsetting may be appropriate. Tell us whether you have met all of the conditions necessary to offset described in paragraph 5 of FIN 39, as clarified in EITF Topic D-43. If you are not able to show this to be the case, please assess recoverability following the guidance in SFAS 5, limiting the information utilized to that which was available at the time of filing your reports, pertaining to conditions existing at the balance sheet dates. If you are unable to offset or support recoverability, you will need to recognize an impairment loss. Please amend your filing as necessary.

Exhibits

4. We note the certifications submitted in response to prior comment six are dated March 30, 2007. Please ensure that the dates of the certifications filed with your amendment are updated to comply with Rule 12b-15 of Regulation 12B of the Exchange Act, corresponding to the date of your filing.

Form 10-QSB for the Quarter Ended September 30, 2007

5. We have read your response to prior comment eight in which you explain that you were not aware of the amounts and magnitude of the settlements of disputes and back charges related to systems that were designed and installed in previous years, culminating in the \$1,050,000 loss recorded in the first quarter of 2007, at the time of filing your Form 10-KSB. It continues to be unclear how you determined that no disclosure or accrual would be required at the date of your filing, since knowledge of the precise amount of the settlement is not a criterion for disclosure or accrual.

Specifically, the guidance in paragraph 3 of FIN 14 stipulates that if information indicates it is probable a liability has been incurred, and the reasonable estimate of loss is a range, you need to accrue the better estimate within the range or, if no better estimate exists, the minimum amount in the range. Further, the guidance in paragraph 10 of SFAS 5 states that "...disclosure of the contingency shall be made when there is at least a reasonable possibility that a loss or an additional loss may have been incurred. The disclosure shall indicate the nature of the contingency and shall give an estimate of the possible loss or range of loss or state that such an estimate cannot be made."

Therefore, unless you had assessed the probability of loss as remote at the time of filing your report, disclosure would be mandatory. Similarly, unless you were unable to discern a reasonable estimate of the range of loss, where the minimum amount was other than zero, an accrual in 2006 would be expected. Please address the criteria in the guidance cited above, as it relates to information known about the loss contingency as of the date of filing your Form 10-KSB, and revise accordingly.

Closing Comments

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

You may contact Tracie Towner at (202) 551-3744 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3686 with any other questions.

Mr. Glen Hjort
MPM Technologies, Inc.
January 30, 2008
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Sincerely,

Karl Hiller
Branch Chief