



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

December 4, 2009

John P. Jordan
Vice President, CFO and Treasurer
Baldwin Technology Company, Inc.
2 Trap Falls Road, Suite 402
Shelton, Connecticut 06484

Re: Baldwin Technology Company, Inc.
Form 10-K for the fiscal year ended June 30, 2009
Filed September 28, 2009
File No. 001-09334

Dear Mr. Jordan:

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

Sincerely,

Brian R. Cascio
Accounting Branch Chief