



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
CF/AD5  
100 F STREET, NE  
WASHINGTON, D.C. 20549-3561

November 24, 2008

Via Facsimile

Yaron Shalem  
Chief Financial Officer  
TAT Technologies Ltd.  
P.O. Box 80  
Gedera 70750, Israel

**RE: TAT Technologies Ltd.**  
**Form 20-F for the Year Ended December 31, 2007**  
**File Number: 000-16050**

Dear Mr. Shalem:

We have completed our review of your Form 20-F and related filings, and at this time do not have further comments.

Sincerely,

Lyn Shenk