



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

October 11, 2007

**via U.S. mail and facsimile**

Mr. Grant C. Bennett  
President and Treasurer  
CPS Technologies Corporation  
111 South Worcester Street  
P.O. Box 338  
Chartley, MA 02712-0338

**RE: CPS Technologies Corporation  
Form 10-K for the Fiscal Year ended December 30, 2006  
Filed March 30, 2007  
Form 10-Q for the Fiscal Quarter ended June 30, 2007  
Filed August 8, 2007  
File No. 000-16088**

Dear Mr. Bennett:

We have completed our review of these filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Ryan Rohn, Staff Accountant, at (202) 551-3739 or, in his absence, to Melissa Rocha, Staff Accountant, at (202) 551-3854, or to the undersigned at (202) 551-3355.

Sincerely,

Terence O'Brien  
Accounting Branch Chief