



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

Mail Stop 6010

April 3, 2008

Via Facsimile and U.S. Mail

Mr. Matthew Boyle
Chief Executive Officer
Tech/Ops Sevcon, Inc.
155 Northboro Road
Southborough, MA 01772

Re: Tech/Ops Sevcon, Inc.
Form 10-K for the fiscal year ended September 30, 2007
Filed December 27, 2007
File No. 1-9789

Dear Mr. Boyle:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Branch Chief