



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

July 23, 2010

Mr. Albert G. Grigonis
Vice President, General Counsel and Corporate Secretary
Fuel Tech, Inc.
27601 Bella Vista Parkway
Warrenville, IL 60555

RE: Fuel Tech, Inc.
Form 8-K Item 4.01 filed July 15, 2010
Form 8-K/A Item 4.01 filed July 22, 2010
File #1-33059

Dear Mr. Grigonis:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Gordon
Staff Accountant