



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

December 18, 2008

Zsolt Rummy  
Chief Executive Officer  
Zoltek Companies, Inc.  
3101 McKelvey Road  
St. Louis, Missouri 63044

**Re: Zoltek Companies, Inc.**  
**Form 10-K for the fiscal year ended September 30, 2007**  
**File No. 0-20600**

Dear Mr. Rummy:

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  
Accounting Branch Chief