

Mail Stop 3561

November 21, 2006

Via Fax & U.S. Mail

Mr. George W. Trahan, Chief Executive Officer
Hi-Shear Technology Corporation
24225 Garnier Street
Torrance, California 90505-5355

**Re: Hi-Shear Technology Corporation
Form 10-K for the fiscal year ended May 31, 2006
Filed July 31, 2006
File No. 001-12810**

Dear Mr. Trahan:

We have reviewed your filings solely for the issues identified below and have the following comments. Unless otherwise indicated, we think you should revise your document in future filings in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Please respond to confirm that such comments will be complied with, or, if certain of the comments are deemed inappropriate, advise the staff of your reason. Your response should be submitted in electronic form, under the label "corresp" with a copy to the staff. Please respond within ten (10) business days.

Annual Report on Form 10-KSB/A for the fiscal year ended May 31, 2006

Management's Discussion and Analysis of Financial Condition and Results of Operations, page 7

Fiscal year ended May 31, 2006 compared with fiscal year ended May 31, 2005, page 8

1. We note that during your fiscal year 2005, you wrote down \$1,645,000 of amounts receivable after the unfavorable conclusion of the related court case. The amount charged to expense in 2005 was the difference between the company's accounts receivable balance due from the customer and the total amount of damages awarded to you by the jury. Given that \$1,645,000 has been written off, please tell us what amount of receivables related to this customer remained at your 2005 and 2006 fiscal year ends and why you still believe you will collect these amounts.

Notes to Consolidated Financial Statements, page F-6

Note 2. Fourth Quarter Adjustments, page F-12

2. Please provide us with further details concerning the \$70,000 gain recorded in fiscal 2006. Include in your response if and when the \$96,000 expense for the fine was originally recorded and indicate where any expense recorded was classified in your financial statements. Also, please explain why the adjustments discussed in Note 2 were not recognized until the fourth quarter of fiscal 2006.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated

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by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Heather Tress at 202-551-3624 or me at 202-551-3813 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Linda Cvrkel
Branch Chief