

Mail Stop 3561

December 13, 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-KSB for the fiscal year ended May 31, 2006**  
**Filed July 31, 2006**  
**File No. 001-12810**

Dear Mr. Trahan:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief