



DIVISION OF
CORPORATION FINANCE

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

August 26, 2010

Todd R. Peters
Chief Executive Officer
ATC Technology Corporation
1400 Opus Place, Suite 600
Downers Grove, IL 60515

Re: ATC Technology Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 25, 2010
Definitive Proxy Statement on Schedule 14A
Filed April 28, 2010
Form 10-Q for the Fiscal Period Ended March 31, 2010
Filed April 27, 2010
Form 10-Q for the Fiscal Period Ended June 30, 2010
Filed July 27, 2010
File No. 000-21803

Dear Mr. Peters:

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

Sincerely,

H. Christopher Owings
Assistant Director