



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