



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
CF/AD5
100 F STREET, NE
WASHINGTON, D.C. 20549-3561

October 17, 2006

Via Facsimile

Robert L. G. White
President and Chief Executive Officer
Transtechonology Corporation
700 Liberty Avenue
Union, NJ 07083

RE: Transtechonology Corporation
Form 10-K: For the Year Ended March 31, 2006
File Number: 001-07872

Dear Mr. White:

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

Sincerely,

Michael Fay
Accounting Branch Chief

cc: Joseph F. Spanier, Vice President, Chief Financial Officer and Treasurer