

# SECURITIES & EXCHANGE COMMISSION EDGAR FILING

## TECHPRECISION CORP

**Form: CORRESP**

**Date Filed: 2007-10-03**

Corporate Issuer CIK: 1328792

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October 3, 2007

**VIA FACSIMILE AND EDGAR**

Susann Reilly, Staff Attorney  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: Techprecision Corporation  
Registration Statement on Form SB-2  
File No. 333-133509**

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended (the "Act"), Techprecision Corporation (the "Company") respectfully requests that the effective date of the registration statement referred to above be accelerated so that it will become effective at 3:00 p.m., Eastern Time, on Wednesday, October 3, 2007, or as soon thereafter as possible.

We hereby acknowledge the following:

- that should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

**TECHPRECISION CORPORATION**

**By: /s/ James G. Reindl**

**Name: James G. Reindl**

**Title: Chief Executive Officer**