



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

July 30, 2007

Mr. Dennis J. Welhouse  
Senior Vice President, Chief Financial Officer, and Secretary  
Lexington Precision Corporation  
800 Third Avenue  
New York, NY 10022

**Re: Lexington Precision Corporation**  
**Form 10-K for the fiscal year ended December 31, 2006**  
**Form 10-Q for the quarter ended March 31, 2007**  
**File No. 0-3252**

Dear Mr. Welhouse:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732 or, in her absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Branch Chief