



DIVISION OF  
CORPORATION FINANCE

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

**VIA FACSIMILE AND U.S. MAIL**

September 05, 2007

Deborah F. Ricci  
Chief Financial Officer and Treasurer  
The Allied Defense Group, Inc.  
8000 Towers Crescent Drive, Suite 260  
Vienna, Virginia 22182

**RE: The Allied Defense Group, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2006  
Forms 10-Q for Fiscal Quarters Ended March 31, 2007 and  
June 30, 2007  
File No. 1-11376**

Dear Ms. Ricci:

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 Ernest Greene, Staff Accountant, at (202) 551-3733 or in his absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker  
Accounting Branch Chief