



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

October 15, 2007

VIA U.S. MAIL AND FACSIMILE (518.533.2201)

Ms. Cynthia A. Scheuer
Chief Financial Officer
Mechanical Technology Incorporated
431 New Karner Road
Albany, New York 12205

**Re: Mechanical Technology Incorporated
Form 10-K for the fiscal year ended December 31, 2006
File No. 000-06890**

Dear Ms. Scheuer:

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

Sincerely,

Martin F. James
Senior Assistant Chief Accountant