



DIVISION OF  
CORPORATION FINANCE

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

March 26, 2009

Mr. Glen Hjort  
Chief Financial Officer  
MPM Technologies, Inc.  
199 Pomeroy Road  
Parsippany, New Jersey 07054

Re: **MPM Technologies, Inc.**  
**Form 10-KSB for Fiscal Year Ended December 31, 2007**  
**Filed April 15, 2008**  
**File No. 0-14910**

Dear Mr. Hjort:

We have completed our review of your filing and do not, at this time, have any further comments.

Sincerely,

Karl Hiller  
Branch Chief