



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

Mail Stop 6010

April 3, 2008

Via Facsimile and U.S. Mail

Mr. Matthew Boyle  
Chief Executive Officer  
Tech/Ops Sevcon, Inc.  
155 Northboro Road  
Southborough, MA 01772

**Re: Tech/Ops Sevcon, Inc.  
Form 10-K for the fiscal year ended September 30, 2007  
Filed December 27, 2007  
File No. 1-9789**

Dear Mr. Boyle:

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

Sincerely,

Kevin L. Vaughn  
Branch Chief