

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4631

December 16, 2010

Ms. Cari L. Jaroslawsky Chief Financial Officer Servotronics, Inc. 1110 Maple Street Elma, NY 14059

Re: Servotronics, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2009

Filed March 30, 2010

Response Letter Dated December 7, 2010

File No. 1-07109

Dear Ms. Jaroslawsky:

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

Sincerely,

W. John Cash Branch Chief