

Mail Stop 6010

July 20, 2007

Mr. Ronald J. Semanick  
Chief Financial Officer  
Paragon Technologies, Inc.  
600 Kuebler Road  
Easton, Pennsylvania 18040

**Re: Paragon Technologies, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2006  
File No. 001-15729**

Dear Mr. Semanick:

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