



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

September 7, 2007

Mr. John P. Freeman  
Chief Financial Officer  
Spectrum Control, Inc.  
8031 Avonia Road  
Fairview, PA 16415

**Re: Spectrum Control, Inc.**  
**Form 10-K for the Fiscal Year Ended November 30, 2006**  
**File No. 000-08796**

Dear Mr. Freeman:

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

Sincerely,

Kevin Vaughn  
Branch Chief