

MECHANICAL TECHNOLOGY INC
Form RW
September 19, 2008

September 18, 2008

VIA EDGAR AND FACSIMILE

Ms. Peggy Fisher, Assistant Director
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

**Re: Mechanical Technology, Incorporated
Registration Statement on Form S-1
File No. 333-149920**

Dear Ms. Fisher:

On behalf of Mechanical Technology, Incorporated (the Company), this letter is filed pursuant to Rule 477 under the Securities Act of 1933, as amended, with respect to the Registration Statement on Form S-1, SEC File No. 333-14990, which was filed on March 27, 2008, as amended (the Registration Statement).

In light of current market conditions, the Company has determined not to proceed with the public offering contemplated by the Registration Statement. No securities have been sold pursuant to the Registration Statement. Accordingly, the Company hereby withdraws the Registration Statement.

Very truly yours,

MECHANICAL TECHNOLOGY, INCORPORATED

By: /S/ CYNTHIA A. SCHEUER
Name: Cynthia A. Scheuer

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Title: Vice President, Chief Financial Officer and Secretary

cc: Peng K. Lim (Mechanical Technology, Incorporated)
Brett Cooper, Esq. (Orrick, Herrington & Sutcliffe LLP)

Robert S. Kant, Esq. (Greenberg Traurig, LLP)

Scott K. Weiss, Esq. (Greenberg Traurig, LLP)