



DIVISION OF  
CORPORATION FINANCE

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

February 5, 2025

Cameron Pforr  
Chief Financial Officer  
M-tron Industries, Inc.  
2525 Shader Road  
Orlando, Florida 32804

**Re: M-tron Industries, Inc.**  
**Registration Statement on Form S-3**  
**File No. 333-284635**  
**Filed January 31, 2025**

Dear Cameron Pforr:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Kristin Baldwin at 202-551-7172 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing