

MATERIAL TECHNOLOGIES INC /CA/  
Form RW  
May 03, 2006

**MATERIAL TECHNOLOGIES, INC.**

11661 San Vicente Blvd., Suite 707  
Los Angeles, CA 90049

May 3, 2006

VIA ELECTRONIC SUBMISSION

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Material Technologies, Inc. (the "Company")  
Registration Statement on Form SB-2  
Filed February 17, 2006  
File No. 333-131939

Ladies and Gentlemen:

We previously filed the above-referenced Form SB-2 registration statement and hereby request that such registration statement be withdrawn at your earliest convenience. No securities were offered or sold pursuant to this registration statement. We request this withdrawal because the Company has elected not to pursue the registration of the securities included therein at this time. Please apply the Company's filing fee to its account with the SEC.

If you have any questions concerning this matter, please contact Eric Pinero at (212) 930-9700.

Thank you for your assistance in this matter.

MATERIAL TECHNOLOGIES, INC.

By: /s/ Robert M. Bernstein  
Robert M. Bernstein  
Chief Executive Officer

