

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filed the above-referenced Form SB-2 registration statement and hereby request that such registration statement be withdrawn at your earliest convenience.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

