January 18, 2008

Via Fax & U.S. Mail

Mr. Joseph C. Berenato President and Chief Executive Officer DUCOMMUN INCORPORATED 23301 Wilmington Avenue Carson, California 90745-6209

Re: Ducommun Incorporated

Form 10-K for the year ended December 31, 2006

File No. 1-08174

Dear Mr. Berenato:

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

Sincerely,

David R. Humphrey Branch Chief