



DIVISION OF  
CORPORATION FINANCE

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

March 1, 2011

**Via U.S. Mail and Facsimile**

Mr. Sotirios J. Vahaviolos  
Mistras Group, Inc.  
195 Clarksville Road  
Princeton Junction, NJ 08550

**Re: Mistras Group, Inc.  
Form 10-K for the Fiscal Year Ended May 31, 2010  
Filed August 17, 2010**

**Definitive Proxy Statement on Schedule 14A  
Filed September 16, 2010**

**Form 10-Q for the Quarterly Period Ended November 30, 2010  
Filed January 13, 2011  
File No. 001-34481**

Dear Mr. Vahaviolos:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jay Ingram  
Legal Branch Chief