



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

March 27, 2008

Ms. Ingrid Mittelstaedt  
Chief Financial Officer  
Rofin-Sinar Technologies, Inc.  
40984 Concept Drive  
Plymouth, MI 48170

**RE: Rofin-Sinar Technologies, Inc.  
Form 10-K for the fiscal year ended September 30, 2007  
File No. 0-21377**

Dear Ms. Mittelstaedt:

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

Sincerely,

Kevin L. Vaughn  
Branch Chief