



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

Mail Stop 3030

January 14, 2009

Via U.S. Mail

Mr. John F. Rein, Jr.
Chief Financial Officer
Veeco Instruments, Inc.
Terminal Drive
Plainview, New York 11803

**Re: Veeco Instruments, Inc.
Form 10-K for the Year Ended December 31, 2007
File No. 000-16244**

Dear Mr. Rein:

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
Accounting Branch Chief