



DIVISION OF
CORPORATION FINANCE

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

January 20, 2011

Mr. David D. Glass, Executive Vice President and Chief Financial Officer
Veeco Instruments Inc.
Terminal Drive
Plainview, New York 11803

Re: Veeco Instruments Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 24, 2010
File No. 0-16244

Dear Mr. Glass:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief