



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

VIA FACSIMILE AND U.S. MAIL

January 12, 2009

Timothy C. Carlson
Chief Financial Officer
ATMI, Inc.
7 Commerce Drive
Danbury, CT 06810

**RE: ATMI, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Forms 10-Q for Fiscal Quarters Ended March 31, 2008, June 30, 2008
and September 30, 2008
File No. 1-16239**

Dear Mr. Carlson:

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

If you have any further questions regarding our review of legal or disclosure matters in your filings, please direct them to Sherry Haywood, Attorney, at (202) 551-3345 or, in her absence, Jennifer Hardy, Legal Branch Chief, at (202) 551-3767. Please contact Ernest Greene, Staff Accountant, at (202) 551-3733 or, in his absence, the undersigned at (202) 551-3769 if you have questions regarding our review of the financial statements and related matters.

Sincerely,

Rufus Decker
Accounting Branch Chief