



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

Mail Stop 3030

February 25, 2009

Via U.S. Mail

Mr. Robert J. Halliday
Chief Financial Officer
Varian Semiconductor Equipment Associates, Inc.
35 Dory Road
Gloucester, MA 01930

**Re: Varian Semiconductor Equipment Associates, Inc.
Form 10-K for the Fiscal Year Ended October 3, 2008
File No. 000-25395**

Dear Mr. Halliday:

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