



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

Mail Stop 3030

August 19, 2009

Via U.S. Mail

Mr. G. Edward McClammy
Chief Financial Officer
Varian, Inc.
3120 Hansen Way
Palo Alto, California 94304

**Re: Varian, Inc.
Form 10-K for the Fiscal Year Ended October 3, 2008
File No. 000-25393**

Dear Mr. McClammy:

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