

Mail Stop 6010

July 28, 2005

Mr. Stephen Abely  
Chief Financial Officer  
Bookham, Inc.  
2584 Junction Avenue  
San Jose, California 95134

RE: Bookham, Inc.  
Form 10-K for the transition period ended July 3, 2004  
File No. 0-30684  
Filed October 5, 2004

Dear Mr. Abely:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief  
Accountant  
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