



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

March 20, 2009

VIA U.S. MAIL

Mr. Jerry Turin
Chief Financial Officer
Bookham Inc.
2584 Junction Avenue
San Jose, CA 95134

Re: Bookham Inc.
Form 10-K for the year ended June 28, 2008
Filed September 5, 2008
File No. 000-30684

Dear Mr. Turin:

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

Sincerely,

Brian Cascio
Accounting Branch Chief