



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