



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

December 23, 2009

VIA U.S. MAIL

Mr. Thomas J. Mazza
Senior Vice President and Chief Financial Officer
Greatbatch, Inc.
10000 Wehrle Drive
Clarence, NY 14031

**Re: Greatbatch, Inc.
Form 10-K for the Fiscal Year Ended January 2, 2009
Filed March 3, 2009
File No. 001-16137**

Dear Mr. Mazza:

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

Sincerely,

Jeff Jaramillo
Accounting Branch Chief