



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