



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

March 11, 2010

VIA U.S. MAIL

Robert J. Nobile
Chief Financial Officer
Opnext, Inc.
46429 Landing Parkway
Fremont, California 94538

Re: Opnext, Inc.
Form 10-K for the year ended March 31, 2009
Filed June 15, 2009
File No. 001-33306

Dear Mr. Nobile:

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