

Mail Stop 6010

June 1, 2007

Mr. Jack Sexton
Chief Financial Officer
Ultra Clean Holdings, Inc.
150 Independence Drive
Menlo Park, California 94025-1136

Re: Ultra Clean Holdings, Inc.
Form 10-K for the Fiscal Year Ended December 29, 2006
File No. 000-50646

Dear Mr. Sexton:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant