



DIVISION OF  
CORPORATION FINANCE

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

November 24, 2010

Mr. Kevin C. Eichler  
Chief Financial Officer and Senior Vice President  
Ultra Clean Holdings Inc.  
26462 Corporate Avenue  
Hayward, CA 94545

**Re: Ultra Clean Holdings Inc.  
Form 10-K for the Fiscal Year Ended January 1, 2010  
Filed March 30, 2010  
File No. 0-50646**

Dear Mr. Eichler:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief