



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

December 11, 2009

Raja M. Parvez
Chief Executive Officer and President
Rubicon Technology, Inc.
9931 Franklin Avenue
Franklin Park, Illinois 60131

Re: Rubicon Technology, Inc.
Form 10-K for the fiscal year December 31, 2008
Filed March 13, 2009
File No. 1-33834

Dear Mr. Parvez:

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

Sincerely,

Peggy Fisher
Assistant Director