



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

Mail Stop 3030

June 18, 2009

Via U.S. Mail

Mr. John D. Kuhns
Chief Executive Officer
Master Silicon Carbide Industries, Inc.
558 Lime Rock Road
Lakeville, CT 06039

**Re: Master Silicon Carbide Industries, Inc.
Form 10-K for the fiscal year ended June 30, 2008
Filed October 14, 2008
File No. 0-52988**

Dear Mr. Kuhns:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief