



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

November 9, 2009

**via U.S. mail and facsimile**

Jerrold J. Pellizzon, Chief Financial Officer  
Ceradyne, Inc.  
3169 Red Hill Avenue  
Costa Mesa, CA 92626

**RE: Ceradyne, Inc.  
Form 10-K for the Fiscal Year Ended December 30, 2008  
Filed February 24, 2009  
Proxy Statement  
Filed April 23, 2009  
File No. 000-13059**

Dear Mr. Pellizzon:

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

Sincerely,

Terence O'Brien  
Accounting Branch Chief