



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

December 28, 2007

VIA U.S. MAIL and FACSIMILE

David A. Almeida  
Chief Financial Officer  
Axsys Technologies, Inc.  
175 Capital Boulevard, Suite 103  
Rocky Hill, Connecticut 06067

**RE: Axsys Technologies, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2006**  
**Filed February 20, 2007**  
**File No. 000-16182**

Dear Mr. Almeida:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant