



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

Mail Stop 3030

July 31, 2009

Stephen W. Bershad
Chairman and Chief Executive Officer
Axsys Technologies, Inc.
175 Capital Boulevard, Suite 103
Rocky Hill, CT 06067

Re: Axsys Technologies, Inc.
Revised Preliminary Proxy Statement on Schedule 14A
Filed July 29, 2009
File No. 000-16182

Dear Mr. Bershad:

We have reviewed your responses to the comments in our letter dated July 24, 2009 and have the following additional comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Premiums Paid Analysis, page 25

1. We note your response to prior comment 21. Please disclose that the board was not presented with, and therefore did not review, the transactions utilized by Jefferies in performing the Premiums Paid Analysis.

Security Ownership of Certain Owners, page 54

2. We note your response to prior comment 23 and reissue. Please disclose the identities of the natural persons who exercise sole or shared voting and dispositive powers with respect to the shares held by the non-public entities listed in your beneficial ownership table.

* * *

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Stephen W. Bershad
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Please contact Joseph McCann at (202) 551-6262 or me at (202) 551-3314 with any questions.

Sincerely,

Daniel Morris
Special Counsel

cc: Christopher J. Hewitt, Esq. – Jones Day