



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

October 21, 2008

Mr. Charles F. Cargile  
Senior Vice President, Chief Financial Officer  
Newport Corporation  
1791 Deere Avenue  
Irvine, California 92606

RE: **Newport Corporation**  
**Form 10-K for the fiscal year ended December 29, 2007**  
**Filed March 11, 2008**  
**File No. 0-01649**

Dear Mr. Cargile:

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

Sincerely,

Angela J. Crane  
Accounting Branch Chief