



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3030

July 29, 2010

Charles F. Cargile
Chief Financial Officer
Newport Corporation
1791 Deere Avenue
Irvine, CA 92606

Re: Newport Corporation
Form 10-K for the Fiscal Year Ended January 2, 2010
Filed March 5, 2010
File No. 000-01649

Dear Mr. Cargile:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Jaramillo
Accounting Branch Chief