



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

Mail Stop 3030

August 12, 2009

Mr. Edward J. Gaio  
Vice President and Chief Financial Officer  
Hardinge Inc.  
One Hardinge Drive  
Elmira, New York 14902

RE: **Hardinge Inc**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**Filed March 16, 2009**  
**Form 10-Q for the Quarterly Period Ended March 31, 2009**  
**File No. 000-15760**

Dear Mr. Gaio:

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

Sincerely,

Jeffrey Jaramillo  
Accounting Branch Chief