



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