



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

July 14, 2008

VIA U.S. MAIL

Robert V. Condon
Chief Financial Officer
Merrimac Industries, Inc.
41 Fairfield Place
West Caldwell, New Jersey 07006

Re: Merrimac Industries, Inc.
Form 10-K for the fiscal year ended December 29, 2007
Filed March 28, 2008
File No. 001-09970

Dear Mr. Condon:

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 Crane
Branch Chief