



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

Mail Stop 3030

February 2, 2010

Via U.S. Mail

Mr. Joseph J. Rutherford  
Chief Executive Officer  
Photonic Products Group, Inc.  
181 Legrand Avenue  
Northvale, NJ 07647

**Re: Photonic Products Group, Inc.  
Form 10-K for year ended December 31, 2008  
Filed March 31, 2009  
File No. 0-11668**

Dear Mr. Rutherford:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief