



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

Mail Stop 3030

December 17, 2008

Via U.S. Mail

Mr. J. Bruce Robinson
Chief Executive Officer
Zygo Corporation
Laurel Brook Road
Middlefield, CT 06455

**Re: Zygo Corporation
Form 10-K for the fiscal year ended June 30, 2008
File No. 0-12944**

Dear Mr. Robinson:

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