



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

Mail Stop 6010

August 19, 2008

VIA U.S. MAIL

Glen R. Charles
Chief Financial Officer
CVD Equipment Corporation
1860 Smithtown Avenue
Ronkonkoma, NY 11779

**Re: CVD Equipment Corporation
Form 10-KSB for the Year Ended December 31, 2007
File No. 001-16525**

Dear Mr. Charles:

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

Sincerely,

Martin James
Senior Assistant Chief Accountant