



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

February 22, 2010

VIA U.S. MAIL

Mr. John A. Ingleman  
Chief Financial Officer  
Hutchinson Technology Incorporated  
40 West Highland Park Drive Northeast  
Hutchinson, Minnesota 55350

**Re: Hutchinson Technology Incorporated  
Form 10-K for the Fiscal Year Ended September 27, 2009  
Filed December 8, 2009  
File No. 000-14709**

Dear Mr. Ingleman:

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

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief