

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

May 3, 2011

Mr. Mark Weinswig Chief Financial Officer EMCORE Corporation 10420 Research Road, SE Albuquerque, NM 87123

Re: EMCORE Corporation

Form 10-K for the fiscal year ended September 30, 2010

Filed January 10, 2011

Dear Mr. Weinswig:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Brian Cascio Accounting Branch Chief