



DIVISION OF
CORPORATION FINANCE

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