



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

December 4, 2008

Craig Creaturo
Chief Financial Officer
II-VI Incorporated
375 Saxonburg Boulevard
Saxonburg, PA 16056

Re: II-VI Incorporated
Form 10-K for the Fiscal Year Ended June 30, 2008
Filed August 27, 2008
File No. 000-16195

Dear Mr. Creaturo:

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

Sincerely,

Angela Crane
Branch Chief