



DIVISION OF  
CORPORATION FINANCE

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

March 23, 2011

Mr. Craig A. Creaturo  
Chief Financial Officer and Treasurer  
II-VI Incorporated  
375 Saxonburg Boulevard  
Saxonburg, Pennsylvania 16056

**Re: II-VI Incorporated**  
**Form 10-K for the Fiscal Year Ended June 30, 2010**  
**Filed August 27, 2010**  
**File No. 000-16195**

Dear Mr. Creaturo:

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

Sincerely,

Jeffrey Jaramillo  
Accounting Branch Chief