



DIVISION OF
CORPORATION FINANCE
Mail Stop 3030

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

October 29, 2009

Via Facsimile and U.S. Mail

Paul J. van der Wansem
President, Chief Executive Officer and Chairman of the Board of Directors
BTU International, Inc.
23 Esquire Road
North Billerica, Massachusetts 01862-2596

Re: BTU International, Inc.
Form 10-K for the fiscal year ended December 31, 2008
Filed March 16, 2009
Form 10-Q for the fiscal quarter ended June 28, 2009
Filed August 7, 2009
File No. 000-17297

Dear Mr. van der Wansem:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2008 and related filings and do not, at this time, have any further comments.

Sincerely,

Mary Beth Breslin
Senior Attorney