



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

Mail Stop 3030

September 16, 2009

Via U.S. Mail

Mr. Jeffrey A. Cook
Chief Financial Officer
Presstek, Inc.
10 Glenville Street
Greenwich, Connecticut 06831

**Re: Presstek, Inc.
Form 10-K for the Fiscal Year Ended January 3, 2009
File No. 000-17541**

Dear Mr. Cook:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief