



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

DIVISION OF  
CORPORATION FINANCE

July 14, 2010

Jeffrey A. Cook  
Executive Vice President and Chief Financial Officer  
Presstek, Inc.  
10 Glenville Street  
Greenwich, Connecticut 06831

**Re: Presstek, Inc.**  
**Form 10-K for the fiscal year ended January 2, 2010**  
**File No. 000-17541**

Dear Mr. Cook:

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

Sincerely,

Martin James  
Acting Assistant Director

cc (via facsimile): James R. Van Horn, Esq. — Vice President, General Counsel & Secretary