

Mail Stop 6010

November 5, 2007

VIA U.S. MAIL

Ms. Alice Varisano
Chief Financial Officer
Excel Technology, Inc.
41 Research Way
East Setauket, New York 11733

**Re: Excel Technology, Inc.
Form 10-K for the year ended December 31, 2006
Filed February 20, 2007
File No. 000-19306**

Dear Ms. Varisano:

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

Sincerely,

Martin F. James
Senior Assistant Chief Accountant