



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

July 1, 2008

Mr. Bruce Wright  
Chief Financial Officer  
Ultratech, Inc.  
3050 Zanker Road  
San Jose, California 95134

**RE: Ultratech, Inc.**  
**Form 10-K for the year ended December 31, 2007**  
**File No. 0-22248**

Dear Mr. Wright:

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