



DIVISION OF  
CORPORATION FINANCE

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

August 20, 2010

Mr. Arthur Zafiropoulos  
Chief Executive Officer  
Ultratech, Inc.  
3050 Zanker Road  
San Jose, CA 95134

**Re: Ultratech, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**Filed March 1, 2010**  
**File No. 000-22248**

Dear Mr. Zafiropoulos:

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

Sincerely,

Martin James  
Acting Assistant Director