



DIVISION OF  
CORPORATION FINANCE

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

April 24, 2017

Arthur W. Zafiropoulos  
Chairman and Chief Executive Officer  
Ultratech, Inc.  
3050 Zanker Road  
San Jose, California 95134

**Re: Ultratech, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed March 13, 2017**  
**File No. 000-22248**

Dear Mr. Zafiropoulos:

We have completed our limited review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Russell Mancuso

Russell Mancuso  
Branch Chief  
Office of Electronics and Machinery

cc: Angola M. Russell, Esq.  
O'Melveny & Myers