



DIVISION OF  
CORPORATION FINANCE

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

June 28, 2010

Via U.S. Mail and Facsimile

Sidney D. Rosenblatt  
Executive Vice President, Chief Financial Officer,  
Treasurer and Secretary  
Universal Display Corporation  
375 Phillips Boulevard  
Ewing, NJ 08618

**Re: Universal Display Corporation  
Form 10-K for the fiscal year ended December 31, 2009  
Filed March 15, 2010  
File No. 001-12031**

Dear Mr. Rosenblatt:

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

Sincerely,

Daniel Morris  
Special Counsel

cc (via fax): Justin W. Chairman, Esq.  
Morgan, Lewis & Bockius LLP