



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

December 16, 2008

Mr. Sergio Edelstein  
President and Chief Executive Officer  
GSI Group, Inc.  
125 Middlesex Turnpike  
Bedford, Massachusetts 01730

RE: **GSI Group, Inc.**  
**Form 8-K dated December 3, 2008**  
**Filed December 4, 2008**  
**File No. 000-25705**

Dear Mr. Edelstein:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments

Sincerely,

Angela J. Crane  
Accounting Branch Chief