



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

Mail Stop 3030

December 17, 2008

Via U.S. Mail

Mr. J. Bruce Robinson  
Chief Executive Officer  
Zygo Corporation  
Laurel Brook Road  
Middlefield, CT 06455

**Re: Zygo Corporation  
Form 10-K for the fiscal year ended June 30, 2008  
File No. 0-12944**

Dear Mr. Robinson:

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