



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

April 27, 2009

VIA U.S. MAIL

Kimiko Milheim
Chief Financial Officer
LOGIC Devices Incorporated
1375 Geneva Drive
Sunnyvale, California 94089

**Re: LOGIC Devices Incorporated
Form 10-K for the year ended September 30, 2008
Filed December 19, 2008
File No. 000-17187**

Dear Ms. Milheim:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane
Branch Chief