



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

Mail Stop 6010

June 26, 2008

Via Facsimile and U.S. Mail

Mr. Michael J. Ferrantino
Chief Executive Officer
Valpey-Fisher Corporation
75 South Street
Hopkinton, MA 01748

**Re: Valpey-Fisher Corporation
Form 10-K for the year ended December 31, 2007
Filed March 31, 2008
File No. 1-04184**

Dear Mr. Ferrantino:

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