



DIVISION OF
CORPORATION FINANCE

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

August 20, 2010

Mr. Arthur Zafiropoulo
Chief Executive Officer
Ultratech, Inc.
3050 Zanker Road
San Jose, CA 95134

Re: Ultratech, Inc.
Form 10-K for the fiscal year ended December 31, 2009
Filed March 1, 2010
File No. 000-22248

Dear Mr. Zafiropoulo:

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

Sincerely,

Martin James
Acting Assistant Director