



DIVISION OF  
CORPORATION FINANCE

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

January 20, 2011

Mr. David D. Glass, Executive Vice President and Chief Financial Officer  
Veeco Instruments Inc.  
Terminal Drive  
Plainview, New York 11803

**Re: Veeco Instruments Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed February 24, 2010**  
**File No. 0-16244**

Dear Mr. Glass:

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

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief