



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

March 31, 2009

Hong Q. Hou, Ph.D.
Chief Executive Officer
EMCORE Corporation
10420 Research Road SE
Albuquerque, New Mexico

Re: EMCORE Corporation
Form 10-K for the fiscal year ended September 30, 2008
File No. 000-22175

Dear Dr. Hou:

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

Sincerely,

Brian Cascio
Accounting Branch Chief