



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

April 29, 2008

Mr. Sean T. Smith  
Chief Financial Officer  
Photronics, Inc.  
15 Secor Road  
Brookfield, Connecticut 06804

**RE: Photronics, Inc.  
Form 10-K for the fiscal year ended October 28, 2007  
File No. 0-15451**

Dear Mr. Smith:

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  
Branch Chief