

Mail Stop 6010

February 9, 2007

Charles B. Eddy  
Chief Financial Officer  
Intevac, Inc.  
3560 Bassett Street  
Santa Clara, CA 95054

**Re: Intevac, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Filed March 15, 2006  
File No. 000-26946**

Dear Mr. Eddy

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

Sincerely,

Martin James  
Senior Assistant Chief Accountant