Rubicon Technology, Inc.
Form AW
June 03, 2010

Rubicon Technology, Inc.

9931 Franklin Avenue

Franklin Park, Illinois 60131

June 3, 2010

BY EDGAR AND HAND DELIVERY

U.S. Securities and Exchange Commission

Division of Corporation Finance

100 F Street, NE

Mail Stop 3030

Washington, DC 20549

Re: Rubicon Technology, Inc.
Post-Effective Amendment No. 1 and Post-Effective Amendment No. 2 to
Registration Statement on Form S-3 (File No. 333-163904)

Ladies and Gentlemen:

Pursuant to Rule 477 under the Securities Act of 1933, as amended (the Securities Act), Rubicon Technology, Inc. (the Company) hereby requests that the Securities and Exchange Commission (the Commission) consent to the withdrawal, effective as of the date hereof or at the earliest practicable date hereafter, of Post-Effective Amendment No. 1 and Post-Effective Amendment No. 2 (collectively, the Amendments) to its Registration Statement on Form S-3 (File No. 333-163904), together with all exhibits and amendments thereto (the Registration Statement). The Registration Statement was originally filed with the Commission on December 21, 2009 and was declared effective on January 25, 2010. Post-Effective Amendment No. 1 to the Registration Statement was filed with the Commission on February 17, 2010 and Post-Effective Amendment No. 2 to the Registration Statement was filed with the Commission on May 5, 2010.

The grounds for this application for withdrawal are that, subsequent to the initial filing and effectiveness of the Registration Statement, the Company determined to register shares of the Company s common stock owned by certain stockholders and desired to add such secondary shares to the Registration Statement. As discussed with the Staff, the Company does not appear to be eligible to do so by filing a post-effective amendment to the Registration Statement and therefore is withdrawing the Amendments. The Company requested withdrawal of the Registration Statement on June 3, 2010 and on June 3, 2010 filed a new registration statement to include the secondary shares as well as primary shares.

No securities have been sold under the Registration Statement.

In accordance with Rule 457(p) under the Securities Act, the Company requests that all fees paid to the Commission in connection with the filing of the Registration Statement be credited for future use should the Company proceed with the filing of the new registration statement.

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If you have any questions with respect to the foregoing, please call Leland E. Hutchinson (312-558-7336) or Matthew F. Bergmann (312-558-5924) of Winston & Strawn LLP, our legal counsel.

Respectfully submitted,

/s/ William F. Weissman

William F. Weissman

Chief Financial Officer