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| NEWPORT CORP |
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| Form RW |
| February 27, 2004 |

253-1221.

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| [LOGO OF NEWPORT CORPORATION | [] |
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| Newport Corporation |)N |
| 1791 Deere Aveni | JΕ |
| Irvine, CA 9260 | 6 |
| ebruary 26, 2004 | |
| ia EDGAR | |
| ecurities and Exchange Commission | |
| 60 Fifth Street, N.W. | |
| diciary Plaza | |
| Tashington, D.C. 20549 | |
| e: Newport Corporation Form S-3 (File No. 333-46870) | |
| adies and Gentlemen: | |
| ewport Corporation, a Nevada corporation (the Company), pursuant to Rule 477(a) promulgated under the Securities Act of 1933, as amen ne Act), hereby requests withdrawal of the Registration Statement on Form S-3 (File No. 333-46870) together with all amendments and hibits thereto (the Registration Statement). | ded |
| ne Company is requesting withdrawal of the Registration Statement because all of the securities included therein have either been sold under e Registration Statement or are eligible to be sold under Rule 144(k) of the Act. The selling stockholders named in the Registration Statement ho continue to own securities included therein will be informed that the Registration Statement has been withdrawn. | |

Please forward a copy of the order granting withdrawal of the Registration Statement to my attention at the address listed above. If you have any questions or comments, or require further information or documentation, please contact me by phone at (949) 437-9885 or by facsimile at (949)

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| Thank you for your courtesy and cooperation in this matter. |
|---|
| Sincerely, |
| /s/ Jeffrey B. Coyne |
| Jeffrey B. Coyne |
| Vice President, General Counsel |
| and Corporate Secretary |