



Exhibit B

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December 12, 2008

VIA HAND DELIVERY

Michael J. Barry, Esq.
~~Grant & Eisenhofer P.A.~~
Chase Manhattan Centre
1201 North Market Street
Wilmington, DE 19801

Re: Demand for Inspection of Books and Records of Axcelis Technologies, Inc.

Dear Michael:

We represent Axcelis Technologies, Inc. (the "Company") and write in response to your December 9, 2008 letter demanding an inspection of certain of the Company's books and records pursuant to Section 220 of the Delaware General Corporation law (the "Demand"). Upon consideration of the Demand, the Company has determined that it does not satisfy the standard set forth in Section 220 and Delaware's jurisprudence interpreting Section 220. The Company therefore declines the Demand.

Very truly yours,


JOHN L. REED

JLR/cg