



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
CF/AD5  
100 F STREET, NE  
WASHINGTON, D.C. 20549-3561

DIVISION OF  
CORPORATION FINANCE

March 11, 2008

Via Facsimile

Brian K. Harrington  
Chief Financial Officer  
SPACEHAB, Incorporated  
12130 Highway 3, Building 1  
Webster, TX 77598-1504

**RE: SPACEHAB, Incorporated**  
**Form 10-K for the Year Ended June 30, 2007**  
**File Number: 000-27206**

Dear Mr. Harrington:

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

Sincerely,

Michael Fay  
Accounting Branch Chief