



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3030

April 7, 2009

Gary L. Larson
Chief Financial Officer
Aehr Test Systems
400 Kato Terrace
Fremont, California 94539

**Re: Aehr Test Systems
Form 10-K for the fiscal year ended May 31, 2008
File No. 0-22893**

Dear Mr. Larson:

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

Sincerely,

Brian Cascio
Accounting Branch Chief