March 11, 2008

Robert W. Woodbury, Jr. Chief Financial Officer Brooks Automation, Inc. 15 Elizabeth Drive Chelmsford, Massachusetts 01824

Re: Brooks Automation, Inc.

Form 10-K for the fiscal year ended September 30, 2007

Filed November 29, 2007

File No. 000-25434

Dear Mr. Woodbury:

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 R. Cascio Accounting Branch Chief