



DIVISION OF  
CORPORATION FINANCE

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

April 13, 2009

Joseph F. Spanier  
Chief Financial Officer  
Breeze-Eastern Corporation  
700 Liberty Avenue  
Union, New Jersey 07083

Re: Breeze-Eastern Corporation  
Form 10-K: For the fiscal year ended March 31, 2008  
Schedule 14A: For the period ended September 18, 2008  
Commission file number: 01-7872

Dear Mr. Spanier:

We have completed our review of your Form 10-K and related filing and have no further comments at this time.

Sincerely,

Lyn Shenk  
Branch Chief