

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES AND EXCHANGE ACT OF 1934
Release No. 61924 / April 16, 2010

IN THE MATTER OF APOGEE TECHNOLOGY, INC.

The United States Securities and Exchange Commission (Commission) announced the temporary suspension of trading in the securities of Apogee Technology, Inc. (Apogee), commencing at 9:30 a.m. EDT on April 16, 2010 and terminating at 11:59 p.m. EDT on April 29, 2010. The Commission temporarily suspended trading in the securities of Apogee due to a lack of current and accurate information about the company because it has filed a materially deficient Form 10-K for the 2008 fiscal year and materially deficient Forms 10-Q for the three quarters of 2009 with the Commission, and has failed to file a Form 10-K for the 2009 fiscal year. The order was entered pursuant to Section 12(k) of the Securities Exchange Act of 1934 (Exchange Act).

The Commission cautions brokers, dealers, shareholders and prospective purchasers that they should carefully consider the foregoing information along with all other currently available information and any information subsequently issued by this company.

Brokers and dealers should be alerted to the fact that, pursuant to Exchange Act Rule 15c2-11, at the termination of the trading suspensions, no quotation may be entered relating to the securities of Apogee unless and until the broker or dealer has strictly complied with all of the provisions of the rule. If any broker or dealer is uncertain as to what is required by the rule, it should refrain from entering quotations relating to the securities of Apogee until such time as it has familiarized itself with the rule and is certain that all of its provisions have been met. Any broker or dealer with questions regarding the rule should contact the staff of the Securities and Exchange Commission in Washington, DC at (202) 551-5720. If any broker or dealer enters any quotation which is in violation of the rule, the Commission will consider the need for prompt enforcement action.

If any broker, dealer or other person has any information which may relate to this matter, John T. Dugan of the Boston Regional Office of the Securities and Exchange Commission should be telephoned at (617) 573-8936.