



DIVISION OF
CORPORATION FINANCE

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

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