



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

August 27, 2007

via U.S. mail and facsimile

John Brian Nichols, Principal Executive Officer
First American Scientific Corp.
100 Park Royal South, Suite 811
Vancouver, British Columbia
Canada V7T 1A2

RE: First American Scientific Corp.
Form 10- KSB for the Fiscal Year Ended June 30, 2006
Filed September 28, 2006
File No. 0-27094

Dear Mr. Nichols:

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

Sincerely,

Terence O'Brien
Accounting Branch Chief