



DIVISION OF
CORPORATION FINANCE

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

Heera Lee
Director of Finance and Principal Financial Officer
AML Communications, Inc.
1000 Avenida Acaso
Camarillo, California 93012

March 24, 2009

RE: AML Communications, Inc.
Form 10-KSB for the fiscal year ended March 31, 2008
Filed June 30, 2008
File No. 000-27250

Dear Mrs. Lee:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director