



DIVISION OF
CORPORATION FINANCE

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

October 13, 2010

Michael F. Adams
President & CEO
AdvanSource Biomaterials Corporation
229 Andover Street
Wilmington, Massachusetts 01887

Re: AdvanSource Biomaterials Corporation
Item 4.01 Form 8-K
Filed October 7, 2010
File No. 000-28034

Dear Mr. Adams:

We have completed our review of your Form 8-K and do not, at this time, have any further comments.

Sincerely,

Brian Cascio
Accounting Branch Chief