



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

March 21, 2017

Via E-mail

Gayn Erickson  
Chief Executive Officer  
Aehr Test Systems  
400 Kato Terrace  
Fremont, CA 94539

**Re: Aehr Test Systems  
Registration Statement on Form S-3  
Filed March 17, 2017  
File No. 333-216792**

Dear Mr. Erickson:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Caleb French at (202) 551-6947 with any questions.

Sincerely,

/s/ Caleb French for

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery

cc: Bradley L. Kondracki, Esq.  
Wilson Sonsini Goodrich & Rosati, P.C.