

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

September 14, 2021

Gayn Erickson Chief Executive Officer AEHR TEST SYSTEMS 400 Kato Terrace Fremont, California 94539

Re: AEHR TEST SYSTEMS
Registration Statement on Form S-3
Filed September 3, 2021
File No. 333-259317

Dear Gayn 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 Michael Davis at 202-551-4385 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Jack Sheridan