



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

February 26, 2009

James W. Green
President and Chief Executive Officer
Analogic Corporation
8 Centennial Drive
Peabody, Massachusetts 01960

Re: Analogic Corporation
Form 10-K for the fiscal year ended July 31, 2008
Filed September 29, 2008
File No. 0-6715

Dear Mr. Green:

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

Sincerely,

Tim Buchmiller
Senior Attorney