



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

November 29, 2016

Via E-mail

Mark T. Frost
Senior Vice President and Chief Financial Officer
Analogic Corporation
8 Centennial Drive
Peabody, Massachusetts 01960

Re: Analogic Corporation
Form 8-K dated September 21, 2016
Filed September 21, 2016
File No. 000-06715

Dear Mr. Frost:

We have completed our review of your filing. 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.

Sincerely,

/s/ Martin James

Martin James
Senior Assistant Chief Accountant
Office of Electronics and Machinery