



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

January 22, 2010

By U.S. Mail and facsimile to (415) 788-5660

Ernest A. Bates, M.D.
Chief Executive Officer
American Shared Hospital Services
Four Embarcadero Center, Suite 3700
San Francisco, CA 94111

**Re: American Shared Hospital Services
Form 10-K for Fiscal Year Ended December 31, 2008
Filed March 31, 2009
File No. 001-08789**

Dear Dr. Bates:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Ryan C. Milne
Accounting Branch Chief