



DIVISION OF  
CORPORATION FINANCE

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

March 27, 2008

*By U.S. mail and facsimile to (847) 439-0737*

Mr. James M. Froisland  
Senior Vice President, Chief Financial Officer, Chief Information Officer and  
Corporate Secretary  
Material Sciences Corporation  
2200 East Pratt Boulevard  
Elk Grove Village, IL 60007

**RE: Material Sciences Corporation**  
**Form 10-K for the fiscal year ended February 28, 2007**  
**Filed May 11, 2007**

**File No. 1-8803**

Dear Mr. Froisland:

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

Sincerely,

Terence O'Brien  
Branch Chief