



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