



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

March 2, 2011

via U.S. mail and facsimile

Clifford D. Nastas, Chief Executive Officer
Material Sciences Corporation
2200 East Pratt Boulevard
Elk Grove Village, Illinois 60007

RE: Material Sciences Corporation
Form 10-K for the Fiscal Year Ended February 28, 2010
Filed May 14, 2010
File No. 1-08803

Dear Mr. Nastas:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Terence O'Brien
Accounting Branch Chief