



DIVISION OF
CORPORATION FINANCE

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

January 17, 2014

Via Facsimile

Mr. James D. Pawlak
Vice President
Material Sciences Corporation
6600 East Pratt Boulevard
Elk Grove Village, Illinois 60007

**Re: Material Sciences Corporation
Form 10-K for Fiscal Year Ended February 28, 2013
Filed May 6, 2013
Form 10-Q for Fiscal Quarter Ended August 31, 2013
Filed October 10, 2013
File No. 1-08833**

Dear Mr. Pawlak:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Melissa N. Rocha

Melissa N. Rocha
Senior Assistant Chief Accountant