



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

June 17, 2008

Paul J. Murphy  
Chief Financial Officer  
Apogee Technology, Inc.  
129 Morgan Drive  
Norwood, MA 02062

**RE: Apogee Technology, Inc.**  
**Form 10-KSB for the fiscal year ended December 31, 2007**  
**Filed March 31, 2008**  
**File No. 001-10456**

Dear Mr. Murphy:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Brian R. Cascio  
Accounting Branch Chief