



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

June 6, 2008

Mr. Robin Risser  
Advanced Photonix, Inc.  
Chief Financial Officer and Director  
2925 Boardwalk  
Ann Arbor, Michigan 48104

**RE:   Advanced Photonix, Inc.**  
**Form 10-K for the fiscal year ended March 31, 2007**  
**Filed June 29, 2007**  
**File No. 001-11056**

Dear Mr. Risser:

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

Sincerely,

Brian Cascio  
Accounting Branch Chief