

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
August 26, 2008**

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES ACT OF 1933**

Aspect Medical Systems, Inc.

File No. 333-86295 - CF#22395

Aspect Medical Systems, Inc. submitted an application under Rule 406 requesting an extension of a previous grant of confidential treatment for information it excluded from the Exhibits to a Form S-1 filed on August 31, 1999.

Based on representations by Aspect Medical Systems, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

| | |
|--------------|------------------------|
| Exhibit 10.7 | through August 6, 2009 |
| Exhibit 10.8 | through August 6, 2009 |

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Patti J. Dennis
Chief, Office of Disclosure Support