



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

November 6, 2008

VIA U.S. MAIL

Brett L. Scott
Chief Financial Officer
North American Scientific, Inc.
20200 Sunburst Street
Chatsworth, California 91311

Re: North American Scientific, Inc.
Form 10-K for the fiscal year ended October 31, 2007
Filed January 29, 2008
File No. 000-26670

Dear Mr. Scott:

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

Sincerely,

Angela Crane
Branch Chief