



DIVISION OF  
CORPORATION FINANCE

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

October 22, 2024

Gayn Erickson  
President and Chief Executive Officer  
Aehr Test Systems  
400 Kato Terrace  
Fremont, CA 94539

**Re: Aehr Test Systems  
Registration Statement on Form S-3  
Filed October 15, 2024  
File No. 333-282661**

Dear Gayn Erickson:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Robert Augustin at 202-551-8483 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Ross McAloon