

Via Facsimile and U.S. Mail
Mail Stop 6010

August 11, 2005

Mr. Alan M. Wright
Senior Vice President Administrative and Financial Operations
and Chief Financial Officer
Astrom Biosciences, Inc.
24 Frank Lloyd Wright Drive
P.O. Box 376
Ann Arbor, MI 48106

Re: Astrom Biosciences, Inc.
Form 10-K for the fiscal year ended June 30, 2004
File No. 000-22025

Dear Mr. Wright:

We have completed our review of your Form 10-K and have no
further comments at this time.

Sincerely,

Kevin Woody
Branch Chief

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James L. Herbert
Neogen Corporation
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