

Mail Stop 4561

June 19, 2008

Christopher W. Wolf
Chief Financial Officer
Axiom Corporation
1 Information Way, P.O. Box 8180
Little Rock, AR 72203-8180

**Re: Axiom Corporation
Form 10-K for the Fiscal Year Ended March 31, 2007
Form 10-K/A for the Fiscal Year Ended March 31, 2007
Form 10-Q for the Fiscal Quarter Ended December 31, 2007
File No. 000-13163**

Dear Mr. Wolf:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Stephen Krikorian

Stephen Krikorian
Accounting Branch Chief