

Mail Stop 3561

March 21, 2007

Via Fax & U.S. Mail

Nathan Schlenker, Chief Financial Officer
Atlantic Express Transportation Corp.
7 North Street
Staten Island, New York 10302

**Re: Atlantic Express Transportation Corp.
Form 10-K for the year ended June 30, 2006
Filed on September 28, 2006
File No. 000-24247**

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

Sincerely,

Joseph Foti
S.A.C.A.