

Mail Stop 6010

August 4, 2006

Ms. Diane J. Ryan  
VP Finance and Chief Financial Officer  
Implant Sciences Corporation  
107 Audubon Road, #5  
Wakefield, MA 01880

RE: **Implant Sciences Corporation**  
**Form 10-KSB for the fiscal year ended June 30, 2005**  
**Filed October 13, 2005**  
**File No. 1-14949**  
**Form 10-QSB for the period ended September 30, 2005**  
**Filed November 21, 2005**

Dear Ms. Ryan:

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

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant