

Mail Stop 6010

December 21, 2006

Jay Zager  
Chief Financial Officer  
Gerber Scientific, Inc.  
83 Gerber Road West  
South Windsor, CT 06074

Re: Gerber Scientific, Inc.  
Form 10-K for the Fiscal Year Ended April 30, 2006  
Filed July 28, 2006  
File No. 001-05865

Dear Mr. Zager:

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

Sincerely,

Martin James  
Senior Assistant Chief Accountant