

Mail Stop 6010

January 19, 2007

Kenneth J. Galaznik
Chief Financial Officer
American Science & Engineering, Inc.
829 Middlesex Turnpike
Billerica, MA 01821

Re: American Science & Engineering, Inc.
Form 10-K for the fiscal year ended March 31, 2006
Filed June 9, 2006
File No. 001-06549

Dear Mr. Galaznik:

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 F. James
Senior Assistant Chief Accountant