

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