

Via Facsimile and U.S. Mail
Mail Stop 6010

April 18, 2007

Mr. Dennis J. Curtin
Senior Vice President- Chief Financial Officer
E-Z-EM, Inc.
1111 Marcus Avenue, Suite LL-26
Lake Success, NY 11042

Re: E-Z-EM, Inc.
Form 10-K for the Fiscal Year Ended June 3, 2006
Filed August 17, 2006
File No. 000-13003

Dear Mr. Curtin:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief Accountant