

Mail Stop 6010

March 18, 2008

Mr. James A. Hayward
Chief Executive Officer
Applied DNA Sciences, Inc.
25 Health Sciences Drive, Suite 113
Stony Brook, New York 11790

Re: Applied DNA Sciences, Inc.
Form 10KSB for the fiscal year ended September 30, 2005
Form 10KSB/A for the fiscal year ended September 30, 2006
Filed March 3, 2008
File No. 2-90539

Dear Mr. Hayward:

We have completed our review of the referenced Forms 10KSB and 10KSB/A and have no further comments at this time.

Sincerely,

Jeffrey Riedler
Assistant Director