

Mail Stop 6010

April 21, 2006

Mr. James W. Klingler  
Chief Financial Officer  
North American Scientific, Inc.  
20200 Sunburst Street  
Chatsworth CA 91311

RE: North American Scientific, Inc.  
Form 10-K for the fiscal year ended October 31, 2005  
Filed January 18, 2006  
File No. 0-26670

Dear Mr. Klingler:

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