Mail Stop 3561

March 21, 2007

Via Fax & U.S. Mail

Nathan Schlenker, Chief Financial Officer Atlantic Express Transportation Corp. 7 North Street Staten Island, New York 10302

Re: Atlantic Express Transportation Corp. Form 10-K for the year ended June 30, 2006 Filed on September 28, 2006 File No. 000-24247

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Joseph Foti S.A.C.A.