



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 6010

April 1, 2008

Kenneth J. Galaznik  
American Science and Engineering, Inc.  
Chief Financial Officer  
829 Middlesex Turnpike  
Billerica, MA 01821

**RE: American Science and Engineering, Inc.  
Form 10-K for the fiscal year ended March 31, 2007  
Filed June 13, 2007  
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,

Brian Cascio  
Accounting Branch Chief