

March 29, 2006

Mail Stop 3561

Gary E. Muenster
Chief Financial Officer
ESCO Technologies Inc.
9900A Clayton Road
St. Louis, MO 63124

RE: ESCO Technologies Inc. (the Company)
Form 10-K for the Fiscal Year Ended September 30, 2005
Form 10-Q for the Quarter Ended December 31, 2005
File No. 1-10596

Dear Mr. Muenster:

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

Sincerely,

Joseph A. Foti
Senior Assistant Chief

Accountant