

ESCO Technologies Inc.  
9900A Clayton Road  
St. Louis, Mo 63124-1186  
314-213-7246 Ph  
314-213-7250 Fax  
www.escotechnologies.com

February 6, 2006

Mr. Joseph A. Foti  
Senior Assistant Chief Accountant  
Securities and Exchange Commission  
Washington, D.C. 20549

Re: ESCO Technologies Inc.(the Company)  
Form 10-K Annual Report  
For the Fiscal Year Ended September 30, 2005  
Filed December 14, 2005  
Commission File No. 1-10596

Dear Mr. Foti:

ESCO Technologies Inc. (the "Company") hereby acknowledges receipt of your letter dated February 2, 2006 regarding the Company's Form 10-K Annual Report for the fiscal year ended September 30, 2005.

In response to your letter, the Company is preparing a written response supporting its accounting treatment and related disclosures. In order for us to develop and prepare the relevant information, we are requesting an additional 10 business days to complete our response and propose to submit our response on or before March 2, 2006. As additional support for our request for more time, we note that individuals involved in preparing our response are currently working on integrating two recent acquisitions, the most recent of which we closed on February, 1, 2006, the closing of the first fiscal quarter and preparing the related and required accounting documents. We appreciate your understanding in this matter.

Please acknowledge agreement to our request to respond by March 2, 2006 by notification to the undersigned via fax (314-213-7250) or e-mail(muenster@escotechnologies.com).

Very truly yours,

Gary E. Muenster  
Senior Vice President  
and Chief Financial Officer

GEM/kbj  
GEM/SECEExtReq