

August 9, 2006

Mail Stop 3561

Mr. Charles E. Finelli  
Chief Executive Officer and Principal Accounting Officer  
Ergo Science Corporation  
790 Turnpike Street  
North Andover, Massachusetts 01845

**Re: Ergo Science Corporation**  
**Form 10-K for the year ended December 31, 2005**  
**Filed March 31, 2006**  
**File No. 333-69172**

Dear Mr. Finelli:

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

Sincerely,

Linda Cvrkel  
Branch Chief