



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

October 14, 2008

Mr. William T. Foley
President
ESCO, Inc.
10330 Regency Parkway Dr., Suite 100
Omaha, NE 68114

Re: ESCO, Inc.
Form 10-KSB for the Year Ended December 31, 2007
Filed April 15, 2008
File No. 0-51929

Dear Mr. Foley:

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

Sincerely,

William Thompson
Accounting Branch Chief