

**Mail Stop 4561**

July 13, 2006

Oliver R. Stanfield  
Executive Vice President Finance  
and Chief Financial Officer  
Echelon Corporation  
550 Meridian Avenue  
San Jose, CA 95126

**Re: Echelon Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2005  
Filed March 14, 2006  
Form 10-Q for the Quarterly Period Ended March 31, 2006  
Filed May 10, 2006  
Forms 8-K Filed February 2, 2006, April 14, 2006 and  
April 24, 2006  
File No. 000-29748**

Dear Mr. Stanfield:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins  
Accounting Branch Chief