



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

October 15, 2009

David A. O'Neil
Treasurer and Principal Financial Officer
Espey Mfg. & Electronics Corp.
233 Ballston Avenue
Saratoga Spring, New York 12866

**Re: Espey Mfg. & Electronics Corp.
Form 8-K for Item 4.01
Filed October 6, 2009
File No. 001-04383**

Dear Mr. O'Neil:

We have completed our review of your Form 8-K and do not, at this time, have any further comments.

Sincerely,

Brian Cascio
Accounting Branch Chief