

Mail Stop 7010

March 3, 2006

via U.S. mail and facsimile

Robert Brady, Chief Executive Officer
Moog Inc.
PO Box 18
East Aurora, New York, 14052-0018

RE: Moog Inc,
Form 10- K for the Fiscal Year Ended September 24, 2005
Filed December 7, 2005
File No.1-05129

Dear Mr. Brady:

We have reviewed your filings and have the following comments.
We have limited our review to only your financial statements and related disclosures and do not intend to expand our review to other portions of your documents. Where indicated, we think you should revise your disclosures in future filings in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the Fiscal Year Ended September 24, 2005

Note 1 - Summary of Significant Accounting Policies, page 59
EITF 99-5 addresses costs other than costs that meet the criteria of

SFAS No. 2. Supplementally explain to us whether you incur pre-production costs other than those that meet such criteria. Explain to us the related agreement terms and your accounting for such costs.

Note 13 - Stock Employee Compensation Trust, page 69
Please explain to us in better detail the terms of the SECT, and provide support for your accounting model. See EITF 97-14.

Note 15 - Segments, page 69
We note from your disclosures on page 47 that your reporting units are your operating segments for segment reporting. It is unclear from this disclosure whether your reportable segments, as defined in SFAS 131, are your operating segments. Based on a description of your company, we assume that you have operating segments at a level below that of your four reportable segments. Although we realize we addressed this issue with you over five years ago, you have had multiple acquisitions and your businesses have grown considerably. Please identify your operating segments for us and provide the sales and operating income for each over the reported periods.

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As appropriate, respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provides any requested supplemental information. Detailed response letters greatly facilitate our review. Please file your response letter on EDGAR. Please understand that we may have additional comments after reviewing responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- * the company is responsible for the adequacy and accuracy of the disclosure in their filings;
- * staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- * the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Tracey McKoy, Staff Accountant, at (202) 551-3772 or, in her absence, John Hartz (202) 551-3689, or me at (202) 551-3255 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Nili Shah
Accounting Branch Chief

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Mr. Brady
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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

DIVISION OF
CORPORATION FINANCE