

Mail Stop 4561

June 15, 2006

Jack Oehlke
Key Tronic Corporation
N. 4424 Sullivan Road
Spokane Valley, Washington 99216

**Re: Key Tronic Corporation
Form 10-K for Fiscal Year Ended July 2, 2005
Forms 10-Q for Fiscal Quarters Ended October 1, 2005 and
December 31, 2005
File No. 000-11559**

Dear Mr. Oehlke:

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

Sincerely,

Craig Wilson
Senior Assistant Chief Accountant