

Mail Stop 6010

December 5, 2006

Mr. Frank Guidone
Chief Executive Officer
Measurement Specialties, Inc.
100 Lucas Way
Hampton, VA 23666

**RE: Measurement Specialties, Inc.
Form 10-K for the year ended March 31, 2006
File No. 1-11906**

Dear Mr. Guidone:

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

Sincerely,

Martin F. James
Senior Assistant Chief Accountant