

Mail Stop 6010

September 28, 2006

Mr. Stephen J. Bagley  
Chief Financial Officer  
Sono-Tek Corporation  
2012 Rt. 9W  
Milton, New York 12547

**Re: Sono-Tek Corporation**  
**Form 10-KSB for the fiscal year ended February 28, 2006**  
**Filed May 26, 2006**  
**File No. 000-16035**

Dear Mr. Bagley:

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

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant