



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

April 22, 2010

via U.S. Mail and fax at 314-213-7250

Mr. V.L. Richey, Jr.  
Chairman, President and  
Chief Executive Officer  
ESCO Technologies Inc.  
9900A Clayton Road  
St. Louis, Missouri 63124-1186

**RE: ESCO Technologies Inc.**  
**Form 10-K for the year ended September 30, 2009**  
**Filed November 30, 2009**  
**File No. 1-10596**

Dear Mr. Richey:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

/s/ Kathleen Krebs

for Larry Spiegel  
Assistant Director