

Mail Stop 6010

June 16, 2005

Mr. James B. Boyd
Chief Financial Officer
ESS Technology, Inc.
48401 Fremont Boulevard
Fremont CA 94538

RE: ESS Technology, Inc.
Form 10-K for the fiscal year ended December 31, 2004
Filed March 16, 2005
File No. 0-26660

Dear Mr. Boyd:

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