Mail Stop 6010

May 23, 2006

Mr. Robert H. Fisher Chief Financial Officer Woodhead Industries, Inc. Three Parkway North, Suite 550 Deerfield, IL 60015

Re: Woodhead Industries, Inc.

Form 10-K for the Fiscal Year Ended October 1, 2005 Form 10-K/A for the Fiscal Year Ended October 1, 2005 Forms 10-Q for the Fiscal Quarters Ended December 31, 2005 and April 1, 2006 Form 10-Q/A for the Fiscal Quarter Ended December 31, 2005

File No. 000-05971

Dear Mr. Fisher:

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