June 15, 2006

Jack Oehlke Key Tronic Corporation N. 4424 Sullivan Road Spokane Valley, Washington 99216

Re: Key Tronic Corporation

Form 10-K for Fiscal Year Ended July 2, 2005

Forms 10-Q for Fiscal Quarters Ended October 1, 2005 and

December 31, 2005 File No. 000-11559

Dear Mr. Oehlke:

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

Sincerely,

Craig Wilson Senior Assistant Chief Accountant