

Mail Stop 6010

November 21, 2006

Mr. John Metcalf  
Senior Vice President of Administration,  
Chief Financial Officer and Corporate Secretary  
Electro Scientific Industries, Inc.  
13900 N.W. Science Park Drive  
Portland, Oregon 97229

**RE: Electro Scientific Industries, Inc.  
Form 10-K for the year ended June 3, 2006  
File No. 0-12853**

Dear Mr. Metcalf:

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