July 6, 2006

Mr. Richard J. Depiano Chairman and Chief Executive Officer Escalon Medical Corp. 565 East Swedesford Road, Suite 200 Wayne, PA 19087

**RE:** Escalon Medical Corp.

Form 10-K for the fiscal year ended June 30, 2005

File No. 0-20127

Dear Mr. Depiano:

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