

Mail Stop 6010

September 28, 2006

Mr. Stephen J. Bagley
Chief Financial Officer
Sono-Tek Corporation
2012 Rt. 9W
Milton, New York 12547

Re: Sono-Tek Corporation
Form 10-KSB for the fiscal year ended February 28, 2006
Filed May 26, 2006
File No. 000-16035

Dear Mr. Bagley:

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

Sincerely,

Martin F. James
Senior Assistant Chief Accountant