

Mail Stop 6010

June 12, 2006

VIA U.S. MAIL AND FAX (610) 208-1671

Mr. Michael T. Philion  
Executive Vice President - Finance and Chief Financial Officer  
EnerSys  
2366 Bernville Road  
Reading, Pennsylvania 19605

**Re: EnerSys  
Form 10-K for the year ended March 31, 2005  
Filed February 15, 2006  
Forms 10-Q for Fiscal Quarters Ended July 3, 2005,  
October 2, 2005, and January 1, 2006  
Forms 8-K filed February 15, 2006, February 8, 2006, November 15, 2005,  
August 17, 2005, June 2, 2005, and May 16, 2005  
File No. 001-32253**

Dear Mr. Philion:

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

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant