

Mail Stop 6010

February 7, 2006

Mr. Walter J. Galvin  
Senior Executive Vice President and Chief Financial Officer  
Emerson Electric Co.  
8000 W. Florissant Ave.  
P.O. Box 4100  
St. Louis, Missouri 63136

Re: Emerson Electric Co.  
Form 10-K for the fiscal year ended September 30, 2005  
File No. 1-278

Dear Mr. Galvin,

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