



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

December 8, 2006

**via U.S. mail and facsimile**

Andrew G. Lampereur  
Executive Vice President and Chief Financial Officer  
Actuant Corporation  
6100 North Baker Road  
Milwaukee, Wisconsin 53201

**Re: Actuant Corporation  
Form 10-K for the Fiscal Year Ended August 31, 2005  
Filed November 10, 2005  
Form 10-Q for the Fiscal Quarter Ended May 31, 2006  
Filed July 10, 2006  
File No. 1-10905**

Dear Mr. Lampereur:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, Al Pavot at (202) 551-3738 or me at (202) 551-3689.

Sincerely,

John Hartz  
Senior Assistant Chief  
Accountant