



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

April 26, 2010

via U.S. mail and facsimile

Robert Arzbaeher, Chief Executive Officer
Actuant Corporation
13000 West Silver Spring Drive
Butler, Wisconsin 53007

**RE: Actuant Corporation
Form 10-K for the Fiscal Year Ended August 31, 2009
Form 10-Q for the Fiscal Quarter Ended November 30, 2009
Definitive Proxy filed December 4, 2009
Form 8-K filed December 17, 2009
File No. 001-11288**

Dear Mr. Arzbaeher:

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

Sincerely,

Terence O'Brien
Accounting Branch Chief