



DIVISION OF  
CORPORATION FINANCE

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

March 31, 2017

Mail Stop 4631

Via E-mail

Rick T. Dillon  
Executive Vice President  
Actuant Corporation  
N86 WI2500 Westbrook Crossing  
Menomonee Falls, WI 53051

**Re: Actuant Corporation  
Form 10-K for Fiscal Year Ended August 31, 2016  
Filed October 28, 2016  
File No. 1-11288**

Dear Mr. Dillon:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Branch Chief  
Office of Manufacturing and  
Construction