

ACTUANT CORPORATION

N86 W12500 Westbrook Crossing
Menomonee Falls, Wisconsin 53051

August 8, 2012

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Washington, D.C. 20549

Re: Actuant Corporation
Registration Statement on
Form S-4
(Registration No. 333-182579)
Request for Acceleration

Ladies and Gentlemen:

On behalf of Actuant Corporation (the "Company"), pursuant to Rule 461 of the Securities Act of 1933, as amended, the undersigned hereby requests that the Company's Registration Statement on Form S-4 (File No. 333-182579) be declared effective by the Securities and Exchange Commission (the "Commission") on Friday, August 10, 2012, at 9:00 a.m. (Washington, D.C. time) or as soon thereafter as possible. The Company hereby acknowledges that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Sincerely,

ACTUANT CORPORATION

/s/ Andrew G. Lampereur

Andrew G. Lampereur
Executive Vice President & Chief Financial Officer