



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

March 8, 2017

Via E-mail

Frank J. Dellaquila  
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, 2016  
Filed November 16, 2016  
File No. 001-00278**

Dear Mr. Dellaquila:

We have completed our review of your filings. 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/ Brian Cascio

Brian Cascio  
Accounting Branch Chief  
Office of Electronics and Machinery