



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

March 16, 2010

Via U S Mail and FAX [(425) 453-2916]

Mr. Robert D. George
Vice President, Chief Financial Officer, Secretary and Treasurer
Esterline Technologies Corporation
500 108th Avenue NE
Bellevue WA 98004

Re: Esterline Technologies Corporation
Form 10-K for the fiscal year ended October 30, 2009
Filed on December 22, 2009
File No. 001-06357

Dear Mr. George:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio
Accounting Branch Chief