



DIVISION OF  
CORPORATION FINANCE

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

April 21, 2011

Robert D. George  
Vice President and Chief Financial Officer  
Esterline Technologies Corporation  
500-108<sup>th</sup> Avenue NE  
Bellevue, Washington 98004

**Re: Esterline Technologies Corporation**  
**Form 10-K for the Fiscal Year Ended October 29, 2010**  
**Filed December 21, 2010**  
**File No. 001-06357**

Dear Mr. George:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ Martin James

Martin James  
Senior Assistant Chief Accountant