



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

April 26, 2010

**via U.S. mail and facsimile**

Robert Arzbaecher, Chief Executive Officer  
Actuant Corporation  
13000 West Silver Spring Drive  
Butler, Wisconsin 53007

**RE: Actuant Corporation  
Form 10-K for the Fiscal Year Ended August 31, 2009  
Form 10-Q for the Fiscal Quarter Ended November 30, 2009  
Definitive Proxy filed December 4, 2009  
Form 8-K filed December 17, 2009  
File No. 001-11288**

Dear Mr. Arzbaecher:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien  
Accounting Branch Chief