



DIVISION OF  
CORPORATION FINANCE

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

October 5, 2018

David C. Burney  
Chief Financial Officer  
Astronics Corporation  
130 Commerce Way  
East Aurora, New York 14052

**Re: Astronics Corporation**  
**Form 10-K for the Year Ended December 31, 2017**  
**Form 10-Q for the Quarter Ended June 30, 2018**  
**File No. 000-07087**

Dear Mr. Burney:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-Q for the Quarter Ended June 30, 2018

Notes to the Financial Statements

Note 1. Basis of Presentation

Precontract Costs, page 8

1. We note your disclosure that from time to time, you may incur costs in excess of the amounts required for existing contracts and as of June 30, 2018 you have capitalized \$9.5 million of these costs in inventory. Please explain to us the nature of these costs that have been capitalized as of December 31, 2017 and in the six months ended June 30, 2018, and tell us the accounting literature relied upon for your accounting treatment of these costs at both period end dates. In this regard, also tell us how the capitalization of these costs during 2018 is consistent with your disclosure in Note 2 that under ASC 606, you expense incremental material costs of obtaining contracts with a customer. See guidance in ASC

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340-40-25.

In closing, 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.

You may contact Heather Clark at 202-551-3624 or Claire Erlanger at 202-551-3301 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure