



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3720

February 28, 2017

Gary E. Muenster
Chief Financial Officer
Esco Technologies, Inc.
9900A Clayton Road
St. Louis, Missouri 63124-1186

Re: Esco Technologies, Inc.
Form 10-K for Fiscal Year Ended September 30, 2016
Filed November 29, 2016
File No. 001-10596

Dear Mr. Muenster:

We have completed our review of your filing. 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/ Carlos Pachó

Carlos Pachó
Senior Assistant Chief Accountant
AD Office 11 – Telecommunications