

Mail Stop 3561

April 2, 2007

Via Fax & U.S. Mail

Mr. Earl R. Franklin,  
Vice President and Secretary  
ARGO-TECH CORPORATION  
1111 Superior Avenue  
Cleveland, Ohio 44114-2584

**Re: Argo-Tech Corporation  
Form 10-K for the year ended October 28, 2006  
File No. 333-38223**

Dear Mr. Franklin:

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

Sincerely,

David R. Humphrey  
Branch Chief