



DIVISION OF
CORPORATION FINANCE

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

January 23, 2018

Mail Stop 4631

Via E-mail

Rick T. Dillon
Executive Vice President
Actuant Corporation
P.O. Box 3241
Milwaukee, Wisconsin 53201

**Re: Actuant Corporation
Form 10-K for Fiscal Year Ended August 31, 2017
Filed October 26, 2017
File No. 1-11288**

Dear Mr. Dillon:

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/ Terence O'Brien

Terence O'Brien
Branch Chief
Office of Manufacturing and
Construction