



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 Pacho

Carlos Pacho  
Senior Assistant Chief Accountant  
AD Office 11 – Telecommunications