



DIVISION OF
CORPORATION FINANCE

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

January 31, 2011

David C. Burney
Chief Financial Officer and Treasurer
Astronics Corporation
130 Commerce Way
East Aurora, NY 14052

**Re: Astronics Corporation
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 1, 2010
Definitive Proxy Statement on Schedule 14A
Filed March 25, 2010
File No. 000-07087**

Dear Mr. Burney:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Lauren Nguyen
Attorney-Advisor