



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

April 23, 2009

Walter J. Galvin  
Senior Executive Vice President and Chief Financial Officer  
Emerson Electric Co.  
8000 W. Florissant Drive, P.O. Box 4100  
St Louis, Missouri 63136

**Re: Emerson Electric Co.  
Form 10-K for Fiscal Year Ended September 30, 2008  
Supplemental Response Filed March 13, 2009  
File 001-00278**

Dear Mr. Galvin:

We have completed our limited review of your Annual Report on Form 10-K and have no further comments at this time. If you have any questions please contact Ruairi Regan at (202) 551-3269.

Sincerely,

Jay Mumford  
Senior Attorney