



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

Mail Stop 3030

January 29, 2009

Karen L. Howard
Vice President and Chief Financial Officer
Columbus McKinnon Corporation
140 John James Audubon Parkway
Amherst, New York 14228

Re: Columbus McKinnon Corporation
Form 10-K/A for Fiscal Year Ended March 31, 2008
Filed January 28, 2009
File No. 000-27618

Dear Ms. Howard:

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

Sincerely,

Jay Mumford
Senior Attorney

cc (via facsimile): Timothy R. Harvey, Esq. – Columbus McKinnon Corporation