



DIVISION OF
CORPORATION FINANCE

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

February 12, 2021

Gregory Rustowicz
Vice President Finance and Chief Financial Officer
Columbus McKinnon Corporation
205 Crosspoint Parkway
Getzville, NY 14068

Re: Columbus McKinnon Corporation
Form 10-K for the Fiscal Year Ended March 31, 2020
Filed May 27, 2020
File No. 001-34362

Dear Mr. Rustowicz:

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,

Division of Corporation Finance
Office of Technology