

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