



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
WASHINGTON, D.C. 20549-7010

July 13, 2007

Mr. Kevin F. Mahoney  
Chief Financial Officer  
A. T. Cross Company  
One Albion Road  
Lincoln, Rhode Island 02865

**Re: A. T. Cross Company  
Form 10-K for Fiscal Year Ended December 30, 2006  
Filed March 16, 2007  
File No. 1-6720**

Dear Mr. Mahoney:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

April Sifford  
Branch Chief