



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

July 29, 2010

Via U.S. mail and facsimile

John L. Sullivan III
Vice President and Chief Financial Officer
The Eastern Company
112 Bridge Street
Naugatuck, CT 06770

**Re: The Eastern Company
Form 10-K for the year ended January 2, 2010
Filed March 11, 2010
File No. 0-599**

Dear Mr. Sullivan:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Rufus Decker
Accounting Branch Chief