



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

**VIA FACSIMILE AND U.S. MAIL**

March 26, 2007

Mr. Randall J. Hylek  
Treasurer and Chief Financial Officer  
The L.S. Starrett Company  
121 Crescent Street  
Athol, Massachusetts 01331-1915

**RE: Form 10-K for Fiscal Year Ended June 24, 2006  
Forms 10-Q for Quarters Ended September 23 and December 23,  
2006  
File No. 1-367**

Dear Mr. Hylek:

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

If you have any further questions regarding our review of your filings, please direct them to Scott Watkinson, Staff Accountant, at (202) 551-3741 or, in his absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker  
Branch Chief