



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

Mail Stop 3030

January 29, 2009

Karen L. Howard  
Vice President and Chief Financial Officer  
Columbus McKinnon Corporation  
140 John James Audubon Parkway  
Amherst, New York 14228

**Re: Columbus McKinnon Corporation  
Form 10-K/A for Fiscal Year Ended March 31, 2008  
Filed January 28, 2009  
File No. 000-27618**

Dear Ms. Howard:

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

Sincerely,

Jay Mumford  
Senior Attorney

cc (via facsimile): Timothy R. Harvey, Esq. – Columbus McKinnon Corporation