



DIVISION OF  
CORPORATION FINANCE

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

April 7, 2011

Ms. Karen L. Howard  
Chief Financial Officer  
Columbus McKinnon Corporation  
140 John James Audubon Parkway  
Amherst, NY 14228-1197

**Re: Columbus McKinnon Corporation**  
**Form 10-K for the fiscal year ended March 31, 2010**  
**Filed May 28, 2010**  
**File No. 000-27618**

Dear Ms. Howard:

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

Sincerely,

Brian Cascio  
Accounting Branch Chief