

Mail Stop 3561

October 14, 2009

Russell A. Boss
Chairman
A. T. Cross Company
One Albion Road
Lincoln, RI 02865

**Re: A. T. Cross Company
Form 10-K for Fiscal Year Ended January 3, 2009
Filed March 18, 2009
Definitive Proxy Statement on Schedule 14A
Filed March 26, 2009
Form 10-Q for the Fiscal Quarter Ended April 4, 2009
Filed May 13, 2009
Form 10-Q for the Fiscal Quarter Ended July 4, 2009
Filed August 12, 2009
File No. 001-06720**

Dear Mr. Boss:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director