



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

June 18, 2009

**via U.S. mail and facsimile**

Mr. Leonard F. Leganza, Chairman, President and Chief Executive Officer  
The Eastern Company  
112 Bridge Street  
Naugatuck, CT 06770

**RE: The Eastern Company  
Form 8-K Item 4.01  
Filed June 12, 2009  
Form 8-K/A Item 4.01  
Filed June 17, 2009  
File No. 000-599**

Dear Mr. Leganza:

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

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3743.

Sincerely,

Jenn Do  
Staff Accountant