

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4631

July 29, 2010

Via U.S. mail and facsimile

John L. Sullivan III Vice President and Chief Financial Officer The Eastern Company 112 Bridge Street Naugatuck, CT 06770

> Re: The Eastern Company Form 10-K for the year ended January 2, 2010 Filed March 11, 2010 File No. 0-599

Dear Mr. Sullivan:

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

Sincerely,

Rufus Decker Accounting Branch Chief