

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

DIVISION OF CORPORATION FINANCE

August 3, 2015

<u>Via E-mail</u> John L. Sullivan III Chief Financial Officer The Eastern Company 112 Bridge Street Naugatuck, Connecticut 06770

> Re: The Eastern Company Form 10-K for Fiscal Year Ended January 3, 2015 Filed March 13, 2015 File No. 1-35383

Dear Mr. Sullivan:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien Accounting Branch Chief