



DIVISION OF
CORPORATION FINANCE

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

February 23, 2011

Francis J. O'Brien
Chief Financial Officer
The L.S. Starrett Company
121 Crescent Street
Athol, MA 01331

Re: Form 10-K for the Fiscal Year Ended June 26, 2010
Form 10-Q for the Period Ended September 25, 2010
File No. 1-367

Dear Mr. O'Brien:

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

Sincerely,

Rufus Decker
Accounting Branch Chief