

A.T. Cross Company

**Code of Ethics
and
Business Conduct**

2009 Edition

Contents

	Page
Message from Dave Whalen, Chad Mellen and Chas MacDonald.....	ii
I. Statement of Purpose	2
II. Application and Administration	2
III. Conflicts of Interest.....	2
IV. Accounting Records and Controls	4
V. Environmental Compliance.....	4
VI. Securities Laws Compliance	4
VII. Antitrust Laws Compliance	5
VIII. Personal Conduct.....	5
IX. Political Process.....	7
X. Reporting Violations.....	8

**MESSAGE FROM DAVE WHALEN,
CHAD MELLEN AND CHAS MACDONALD**

To All Cross, Costa Del Mar and Native Eyewear Employees:

It is important to A.T. Cross Company's success that its policies and expectations concerning business ethics be clearly communicated throughout the Company and its subsidiaries. Cross, as a major international manufacturer and distributor of writing instruments, business accessories, timepieces and readers under the Cross brand and sunglasses and accessories under the Costa Del Mar and Native brand names, has established a reputation for fair and ethical business practices. Cross values this reputation and will make every effort to maintain these high standards.

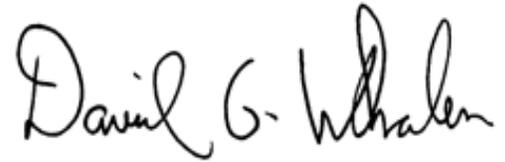
It is appropriate, therefore, to periodically reaffirm the commitment of Cross's management, employees and Board of Directors to ethical business conduct throughout every facet of Cross's business operations.

To this end, the Company prepared this Code of Ethics and Business Conduct (hereafter, "Code of Conduct" or "Code"). The Code of Conduct is a compilation and reaffirmation of the principles and standards that have guided Cross since its founding in 1846. It clearly spells out the Company's expectation of legal and ethical behavior. These standards apply to all subsidiaries and divisions worldwide.

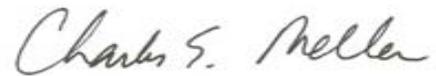
The message is simple and direct: in the conduct of Cross business, observance of the law and adherence to ethical business conduct are requirements, without exception. Each of you is expected to read this Code of Conduct and to apply it in your work. You will be asked periodically to reaffirm your

understanding of the Code of Conduct by signing an appropriate certificate.

Sincerely,



David G. Whalen
Chief Executive Officer



Charles S. Mellen
President
Cross Accessory Division

and



Charles R. MacDonald
President
Cross Optical Group

January 2009

I. STATEMENT OF PURPOSE

This Code is a concise outline of the Company's standards of business ethics and conduct. It deals with various laws and ethical standards to which the Company subscribes. A word of caution, however, is necessary. This Code does not describe all of the laws to which we are subject, nor does it cover every ethical issue. Other laws and Company policies and practices, as well as common sense, apply.

II. APPLICATION & ADMINISTRATION

This Code of Conduct applies to all employees of the A. T. Cross Company, its subsidiaries and divisions. For the purposes of this Code, "employees" refers to directors, officers, and employees of the Company. The term "Company" at Cross refers to the A.T. Cross Company and all of its subsidiaries and divisions.

As noted above, since it is neither practical nor possible to describe all situations that might be covered by a Code of Conduct, employees should be sure that they understand and abide by the spirit as well as the letter of this Code. Violation of any of the Code's provisions could result in disciplinary action, including termination.

Company officers, managers and supervisors are charged with the responsibility of communicating this Code of Conduct to employees under their direct supervision and enforcing its provisions. Any employee who knows of, or suspects, a violation of this Code, or has any questions regarding this Code or its application to a particular

situation, should discuss these concerns with his or her immediate supervisor, the Legal Department or any other manager with whom the Employee feels comfortable.

Management expressly promises that no individual will be discriminated against or suffer other reprisals for reporting in good faith violations, or suspected violations, of this Code or any other law or statute. In situations involving high level employees, the Chief Executive Officer or the Chair of the Audit Committee of the Board of Directors may be contacted directly. Contact information for these individuals may be found on the Company's website at www.cross.com in the Investor Relations section under "Corporate Governance" or from the Human Resources Department. Additionally, anyone wishing to contact the Chair of the Audit Committee may send correspondence by email to audit-chair@cross.com or by regular mail c/o the Vice President, Legal and Human Resources at One Albion Road, Lincoln, RI 02865. The Vice President, Legal and Human Resources will forward such mail unopened (unless there is a perceived security risk) to the Chair of the Audit Committee. Reports of violations may also be made anonymously via email to compliance@cross.com or through the Company's Compliance Hotline at (401) 335-8326.

III. CONFLICTS OF INTEREST

Every employee should conduct his or her personal and business affairs in a manner such that neither a conflict, nor the appearance of a conflict, arises between those interests and the interests of the Company. Following are several specific situations of which Employees should be aware:

A. Participation in Related Transactions

An employee should avoid any situation in which he or she, or a family member, might profit personally (directly or indirectly), or give the appearance of profiting personally, from Cross's facilities, its products, or from Cross's relationship with its vendors or customers. This would include, but not be limited to, reselling Company products for profit. Further, an employee should avoid any situation in which the employee has an interest in any entity or matter that may influence or cloud the employee's judgment in the discharge of his or her responsibilities.

Absent unusual circumstances, the situations listed above should be avoided. These examples are not meant to be all inclusive but are for illustration purposes only. Guidance in these or similar areas should be sought from the employee's supervisor or from the A.T. Cross Company Legal Department.

B. Relationship with Vendors, Suppliers and Business Associates

An employee should not permit himself or herself (or members of his or her family) to be obligated (other than in the course of normal banking relationships) to any organization or individual with whom the Company does business. This precludes employees or members of their families from accepting any payment from any organization or individual which has, or seeks to establish, a business relationship with the Company. The payment need not be in cash, but would also include inappropriate gifts, extravagant entertainment, trips or any other items the value of which is more than nominal or customary and which would constitute, or appear to constitute, a bribe or kickback or which would otherwise unduly influence, or appear to unduly

influence, that employee's actions toward the organization or individual that made such payment. This ensures that the Company's transactions with others are carried out at arm's length, impartially and without favoritism. Business lunches, dinners or social invitations, nominal gifts (i.e., with a retail value of approximately \$100 or less) such as key chains, calendars, and similar items, and attendance at conferences and seminars would not normally constitute a violation of this Code.

On a reciprocal note, employees should ensure that they don't create actual, or the appearance of, conflicts of interest for others. This would preclude any employee from offering any payment, cash or otherwise, to any organization or individual with which the Company has, or is seeking to have, business dealings. "Payment" is defined as described in the paragraph above.

If an employee is offered or receives something of value which he or she believes may be impermissible under this Code, he or she should disclose the matter to his or her supervisor.

C. Foreign Corrupt Practices Act

Cross will scrupulously adhere to the letter and spirit of the Foreign Corrupt Practices Act which prohibits giving money or items of value to a foreign official or instrumentality for the purpose of influencing a foreign government. The Act further prohibits giving money or items of value to any person or firm when there is a reason to believe that it will be passed on to a foreign government official for this purpose. All matters pertaining to this statute must be referred to the Legal Department.

IV. ACCOUNTING RECORDS & CONTROLS

It is established Company policy to create and maintain financial and non-financial books, records and accounts which, in reasonable detail, accurately and fairly reflect all transactions, acquisitions and dispositions of assets and other activities the Company is involved with in its day-to-day operations. All books, records and accounts should conform to generally accepted and applicable accounting principles and to all applicable laws and regulations.

The preparation and maintenance of accurate and adequate records is the responsibility of each employee. This responsibility extends to all internal and external records, reports and correspondence. Employees are expected to sign only documents or records which they believe to be accurate and truthful. No employee is to withhold or conceal information requested by, or to furnish misleading information to, the internal auditors, independent auditors, Directors of the Company, internal Legal Department, outside counsel, or to any others authorized by management to receive it. Any questions regarding this area should be forwarded to the Vice President, Legal and Human Resources at (401) 335-8538; the Senior Vice President and Chief Financial Officer at (401) 335-8470; or the Senior Manager, Internal Audit at (401) 335-8307. Reports may also be made anonymously by email to compliance@cross.com or by phone to the Company's Compliance Hotline at (401) 335-8326.

V. ENVIRONMENTAL COMPLIANCE

It is established Company policy to adhere strictly to all applicable environmental laws and regulations that impact its operations wherever located. These requirements are often technical and complex. Despite the difficulties involved in staying abreast of these requirements, employees are responsible for knowing and complying with the applicable environmental requirements which apply to their duties. The Company will provide the appropriate training and information to employees to aid them in complying with the various legal requirements.

Where written reports are required to be filed with governmental agencies within specified time periods upon the occurrence of certain events, it is the Company's policy to file in a timely fashion with guidance from the A.T. Cross Legal Department as appropriate. Any questions concerning environmental regulations and requirements should be directed first to the employee's supervisor or manager, and then to the Legal Department.

Cross's Policy on Environmental Matters sets forth the Company's policy with respect to adherence to environmental laws, rules and regulations. This policy should be carefully reviewed by all supervisory employees, with particular attention from supervisory employees involved in operations. Copies of the policy are available from the A.T. Cross Human Resources Department at (401) 335-8159.

VI. SECURITIES LAWS COMPLIANCE

Cross is generally required by the NASDAQ Stock Exchange to make prompt public disclosure of "material information" regarding the Company. This is information that if

publicly known, would likely affect investor decisions and/or the market price of the Company's securities.

There will be occasions when an employee knows of material information affecting the Company which has not yet been publicly released. In such cases, the information, which is generally referred to as "material inside information," must be held in the strictest confidence by the employee involved until it is publicly released.

Because it is a violation of United States Federal law to purchase or sell a company's securities using what is known as "material inside information," employees should not buy or sell Cross shares on the basis of such "material inside information" or provide information to others for that purpose. Further, employees should not buy or sell securities in any other company about which they have material inside information obtained in the performance of their duties as employees of the Company.

Cross's Policy on Insider Trading and Related Matters sets forth the Company's policy with respect to restrictions on trading in Company shares. This policy should be carefully reviewed by all supervisory employees. Copies of the policy are available from the A.T. Cross Human Resources Department at (401) 335-8159.

VII. ANTITRUST LAWS COMPLIANCE

The antitrust laws of the United States and similar laws of many other nations generally prohibit agreements or actions which reduce competition where there is no attendant benefit to the consumer. Employees may not enter into understandings, arrangements, or

agreements with competitors which have the effect of fixing or controlling prices, dividing and allocating markets or territories, or boycotting suppliers or customers. U.S. and foreign antitrust laws also apply to international business relating to imports to and exports from the United States. Employees should never engage in discussions of such matters with representatives of other companies individually or collectively, as in the case of trade association meetings. Employees should report to the Legal Department any instances in which such discussions are initiated by others.

U.S. and foreign antitrust laws also generally prohibit resale price maintenance agreements with customers and may prohibit, depending on market share and other factors, certain types of restrictive agreements with customers. Because of the complexity of the antitrust laws, it is imperative that advice be sought from the Legal Department on any questions relating to this subject.

VIII. PERSONAL CONDUCT

The Company is dedicated to providing a safe and nondiscriminatory working environment for all employees. Such a commitment requires that all employees understand and abide by Company policies dealing with health, safety and appropriate treatment of co-workers.

A. Safety

In all cases where a question of personal safety arises for individual employees, coworkers or other persons on Company premises, or other locations where a Company employee is present and fulfilling his or her work-related responsibilities, addressing the safety issue should take precedence.

Employees should always be cognizant of the need to adhere strictly to all safety policies and regulations.

B. Alcohol, Controlled Substances, etc.

All employees should make sure they are fit and able to perform their assigned duties when they report for work. The use, sale, possession, manufacture, dispensing or distribution of alcohol, unauthorized drugs or controlled substances by an employee on Company premises is prohibited. The abuse of legal drugs on Company premises or during normal work hours is likewise prohibited. Employees who are taking legally prescribed drugs and who are concerned that such drugs may impair their ability to perform their normal work assignments must consult with their physician immediately. The Company reserves the right to search, on a random basis, any and all Company property, including lockers or desks, whether locked or not, as well as the employee's person and personal possessions, including but not limited to purses, lunch boxes, briefcases, totes, coats and the like, at any time and from time to time. Refusal to cooperate with such search will be considered a violation of the Company policy resulting in appropriate disciplinary action, up to and possibly including termination of employment. Controlled, prohibited or illegal substances will be confiscated, and where appropriate, turned over to the authorities.

C. Weapons

The possession of firearms or other weapons or any other dangerous or illegal articles on Company premises or while on Company business, with the exception of certain chemicals or other agents used in Company operations, is prohibited.

D. Fair and Courteous Behavior

All employees should treat their coworkers fairly and courteously without regard to race, color, creed, religion, gender, national origin, age, sexual orientation, veteran status or disability.

E. Sexual Harassment

The Company will not tolerate any form of sexual harassment. It is Company policy to provide all employees with a work environment free from unwelcome sexual overtures. Managers and supervisors must be alert to possible violations of this policy and foster an environment in which such conduct is not tolerated. Any questions concerning issues of sexual harassment should be directed either to the employee's supervisor, the Legal Department or Human Resources.

F. Violation of Laws

Employees are not authorized to achieve any Company objective by violating any Federal, state, city, town, or other governmental or regulatory body's laws, statutes, regulations or generally accepted rules and standards.

G. Integrity and Professionalism

Employees should remember that they are a reflection on the Company and are constantly being judged or otherwise appraised by everyone they come in contact with. All employees should conduct themselves with the highest degree of integrity and professionalism in the workplace or any other location while on Company business.

H. Community and Civic Participation

The Company has a long-standing commitment to be a good civic neighbor to the communities in which it, or its subsidiaries or divisions, is located. Employees are encouraged to participate (on their own time) as members of governmental, civic and professional organizations. It should be noted, however, that such participation is as an individual, not as a representative of the Company. Employees participating in these organizations should avoid representing themselves as spokespersons for the Company unless authorized to do so by management. Employees should carefully consider whether their involvement could create, or give the appearance of creating, a conflict of interest. In areas where these organizations may be involved in transactions with the Company, employee participants should abstain from voting or otherwise participating in a manner that could create, or give the appearance of creating, a conflict of interest.

I. Outside Employment

The Company considers itself to be the primary employer of its employees. All employees are expected to be available to perform their assigned duties, during normal working hours and otherwise, as necessary. Employees engaged in or contemplating outside employment should carefully consider the impact, if any, on their ability to fulfill their responsibilities to the Company. This includes potential conflicts of interest, availability for work, and any other factor that may prejudice the interests of the Company. The use of Company resources, i.e., equipment, manpower, supplies, facilities, etc., by an employee for another organization, whether that employee receives compensation from that organization or not, is prohibited

unless expressly authorized by an appropriate level of management.

IX. POLITICAL PROCESS

The Company strongly supports our representative form of government and encourages all employees to participate in it. However, certain constraints related to this area should be considered by all employees.

A. Federal Campaigns

Federal law generally prohibits corporate participation in Federal elections. To avoid any suggestion of direct or indirect corporate participation, employees should refrain from working for a Federal candidate during normal working hours, i.e., when that employee would normally be at work. Furthermore, at no time should any Company property be used for such purpose.

B. State and Local Campaigns

Rhode Island law prohibits direct corporate support of any candidate for state or local elective office. Each employee should refrain from performing any work for state or local candidates during that employee's normal working hours and from using any Company property for such purpose.

C. Public Office

Employees seeking a public office which would require time away from their normal work for the Company must comply with Company policies regarding absenteeism and leaves of absence as described in detail in Cross's Personnel Policies. Employees seeking an elective office should also be sensitive

to potential conflicts of interest as outlined in Section III.

D. Contributions

Employees should be aware that all political contributions they make, including their own time, are theirs alone.

X. REPORTING OF VIOLATIONS

It is a priority of the Company that it, and its employees, act ethically and legally. In addition to fostering an atmosphere that the Company will not accept, illegal acts or improper conduct may also subject Cross to severe civil and criminal penalties. It is therefore very important that any illegal activity or violations of the Code be promptly brought to the Company's attention. This would include, but not be limited to, questions or complaints regarding the Company's accounting, internal accounting controls, or auditing matters.

Any Cross employee who believes or becomes aware that any violation of this Code has occurred or that any illegal or questionable activity has been engaged in by a Cross employee or by non-employees acting on Cross's behalf, must promptly report the violation or illegal activity in person, by phone or in writing, to one of the following persons at the A.T. Cross Company:

1. The Vice President, Legal and Human Resources at (401) 335-8538 or another attorney on the legal staff;
2. The Senior Vice President and Chief Financial Officer at (401) 335-8470;
3. The Senior Manager, Internal Audit at (401) 335-8307; or

4. The employee's immediate supervisor, department head or another senior manager.

An anonymous report may also be made by email to compliance@cross.com or by calling the Compliance Hotline at (401) 335-8326.

In situations involving high level employees, the Chief Executive Officer or the Chair of the Audit Committee of the Board of Directors may be contacted directly, as appropriate. Contact information for these individuals may be found in the Investor Relations section of the Company's website at www.cross.com under "Corporate Governance". Additionally, anyone wishing to contact the Chair of the Audit Committee may send correspondence via email to audit-chair@cross.com or by regular mail c/o the Vice President, Legal and Human Resources at One Albion Road, Lincoln, RI 02865. The Vice President, Legal and Human Resources will forward such mail unopened (unless there is a perceived security risk) to the Chair of the Audit Committee.

It is a violation of this Code for employees not to report a violation of the Code or any illegal activity. If you have a question about whether particular acts or conduct may be illegal or violate the Code, you should contact one of the persons listed above.

It is Cross's policy to promptly and thoroughly investigate reports of illegal activity or violations of this Code. Cross employees must cooperate with these investigations. It is a violation of this Code for Cross employees to prevent, hinder or delay discovery and full investigation of illegal acts or violations of this Code.

Cross employees may report illegal acts or a violation of this Code anonymously. To the extent permitted by law, Cross will take

reasonable precautions to maintain the confidentiality of those individuals who report illegal activity or violations of this Code and of those individuals involved in the alleged improper activity, whether or not it turns out that improper acts occurred. Anonymous reports must contain enough detailed information to permit the Company to investigate.

No reprisals or disciplinary action will be taken or permitted against employees for good faith reporting of, or cooperating in the investigation of, illegal acts or violations of this Code. It is a violation of this Code for any Cross employee to punish or conduct reprisals against another employee for making a good faith report of, or cooperating in the investigation of, illegal acts or violations of this Code.

Personnel who violate the Code or commit illegal acts are subject to discipline up to and including dismissal. Employees who report their own illegal acts or improper conduct, however, will have such self-reporting taken into account in determining the appropriate disciplinary action.