



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

August 3, 2009

Mr. Daniel G. Keane, President and Chief Executive Officer  
Mod-Pac Corporation  
1801 Elmwood Avenue  
Buffalo, New York 14207

**Re Form 10-K for Fiscal Year Ended December 31, 2008  
Filed March 5, 2009  
Form 10-Q for Quarterly Period Ended April 4, 2009  
Filed May 6, 2009  
File No. 0-50063**

Dear Mr. Keane:

We have completed our review of your Form 10-K and Form 10-Q and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director

cc: Mod-Pac Corp.  
FAX: (800) 873-1269