



DIVISION OF  
CORPORATION FINANCE

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

November 26, 2010

Bowne & Co., Inc.  
Scott L. Spitzer  
Senior Vice President and General Counsel  
55 Water Street  
New York, NY 10041  
U.S.A.

**Re: Bowne & Co, Inc.  
Form 10-K  
Filed March 2, 2010  
Amendment No. 1 to Form 10-K  
Filed April 20, 2010  
File No. 001-05842**

Dear Mr. Spitzer:

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

Sincerely,

Max A. Webb  
Assistant Director