

Mail Stop 3561

April 5, 2007

Via Fax & U.S. Mail

Mr. Peter Folger
Chief Financial Officer
Courier Corporation
15 Wellman Avenue
North Chelmsford, Massachusetts 01863

**Re: Courier Corporation
Form 10-K for the year ended September 30, 2006
Filed December 7, 2006
File No. 000-07597**

Dear Mr. Folger:

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

Sincerely,

David R. Humphrey
Accounting Branch Chief