



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

February 9, 2009

Via Fax & U.S. Mail

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

Re: Courier Corporation
Form 10-K for the year ended September 27, 2008
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
Branch Chief