



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

DIVISION OF  
CORPORATION FINANCE

March 29, 2011

Mr. Peter M. Folger  
Chief Financial Officer  
COURIER CORPORATION  
15 Wellman Avenue  
North Chelmsford, Massachusetts 01863

**Re: Courier Corporation**  
**Form 10-K for fiscal year ended September 25, 2010**  
**Filed November 24, 2010**  
**File No. 1-34268**

**and**

**Definitive Proxy on Schedule 14A**  
**Filed December 3, 2010**

Dear Mr. Folger:

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

Sincerely,

David R. Humphrey  
Branch Chief