



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

September 15, 2008

Via Fax & U.S. Mail

Mr. Richard L. Travis, Jr.  
Chief Financial Officer  
Ennis, Inc.  
2441 Presidential Pkwy.  
Midlothian, Texas 76065

**Re: Ennis, Inc.**  
**Form 10-K for the year ended February 29, 2008**  
**File No. 001-05807**

Dear Mr. Travis:

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

Sincerely,

/s/ David R. Humphrey  
Branch Chief