



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

September 15, 2009

Mr. Raymond J. De Hont  
President and Chief Executive Officer  
Met-Pro Corporation  
160 Cassell Road, P.O. Box 144  
Harleysville, PA 19438

**RE: Form 8-K Item 4.01 filed September 3, 2009**  
**Form 8-K/A Item 4.01 filed September 11, 2009**  
**File #1-7763**

Dear Mr. De Hont:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3866.

Sincerely,

Jeffrey Gordon  
Staff Accountant