

Mail Stop 6010

October 10, 2007

VIA U.S. MAIL

Mr. Darrel B. Lee  
Chief Financial Officer  
Mocon, Inc.  
7500 Boone Avenue North  
Minneapolis, Minnesota 55428

**Re: Mocon, Inc.**  
**Form 10-K for the year ended December 31, 2006**  
**Filed March 30, 2007**  
**Form 10-Q for the quarter ended June 30, 2007**  
**Filed August 14, 2007**  
**File No. 000-09273**

Dear Mr. Lee:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant