



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

March 15, 2011

Via U.S. Mail

Mr. Thomas A. Burke, Chief Executive Officer
Modine Manufacturing Company
1500 DeKoven Avenue
Racine, Wisconsin 53403

Re: Modine Manufacturing Company
Form 10-K for the fiscal year ended March 31, 2010
Filed June 10, 2010
Form 10-Q for the fiscal quarter ended September 30, 2010
Filed November 5, 2010
File No. 001-01373

Dear Mr. Burke:

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

Sincerely,

Linda Cvrkel
Branch Chief