



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

June 21, 2017

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

**Re: Modine Manufacturing Company  
Registration Statement on Form S-3  
Filed June 9, 2017  
File No. 333-218621**

Dear Mr. Burke:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Donald E. Field at (202) 551-3680 with any questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie  
Legal Branch Chief  
Office of Transportation and Leisure

cc: C.J. Wauters  
Godfrey & Kahn, S.C.