



DIVISION OF
CORPORATION FINANCE

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

January 6, 2011

Charles L. Kelly
Chief Financial Officer
& Corporate Secretary
Medical Action Industries Inc.
500 Expressway Drive South
Brentwood, New York 11717

**Re: Medical Action Industries Inc.
Form 10-K for the fiscal year ended March 31, 2010
Filed June 2, 2010
Amendment No. 1 to Form 10-K for the fiscal year ended March 31, 2010
Amendment No. 2 to Form 10-K for the fiscal year ended March 31, 2010
File No. 000-13251**

Dear Mr. Kelly:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeff Jaramillo
Accounting Branch Chief