



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

September 17, 2007

Mr. Eric Bello
Chief Financial Officer
Quipp, Inc.
4800 NW 157th Street
Miami, FL 33014

Re: Quipp, Inc.
Form 10-K for the Year Ended December 31, 2006
File No. 000-14870

Dear Mr. Bello:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant