



DIVISION OF
CORPORATION FINANCE

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

June 25, 2010

Mr. David Brown
Chairman and Chief Executive Officer
National Dentex Corporation
2 Vision Drive
Natick, MA 01760

**Re: National Dentex Corporation
Amendment to Proxy Statement on Schedule 14A
Filed June 21, 2010
File No. 000-23092
Form 10-K for Fiscal Year-Ended
December 31, 2009
Filed March 12, 2010**

Dear Mr. Brown:

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

Sincerely,

John Reynolds
Assistant Director

cc: Thomas Brennan
Fax: (617) 722.4970