



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

July 26, 2007

via U.S. mail and facsimile

R. Jeffrey Bailly, Chief Executive Officer  
UFP Technologies, Inc.  
172 East Main Street  
Georgetown, Massachusetts 01833-2107

**RE: UFP Technologies, Inc.**  
**Form 10- K for the Fiscal Year Ended December 31, 2006**  
**Filed March 27, 2007**  
**File No. 1-12648**

Dear Mr. Bailly:

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

Sincerely,

Terence O'Brien  
Accounting Branch Chief