

Mail Stop 3561

July 14, 2009

Joseph C. Lawler
President and Chief Executive Officer
ModusLink Global Solutions, Inc.
1100 Winter Street
Waltham, MA 02451

**Re: ModusLink Global Solutions, Inc.
Form 10-K for Fiscal Year Ended July 31, 2008
Filed October 14, 2008
File No. 000-23262**

Dear Mr. Lawler:

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

Sincerely,

H. Christopher Owings
Assistant Director