



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

September 15, 2008

Via Fax & U.S. Mail

Mr. Richard L. Travis, Jr.
Chief Financial Officer
Ennis, Inc.
2441 Presidential Pkwy.
Midlothian, Texas 76065

Re: Ennis, Inc.
Form 10-K for the year ended February 29, 2008
File No. 001-05807

Dear Mr. Travis:

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

Sincerely,

/s/ David R. Humphrey
Branch Chief