

Mail Stop 3561

September 21, 2006

Via Fax & U.S. Mail

Mr. Bradley C. Richardson  
Executive Vice President, Finance and Chief Financial Officer  
1500 DeKoven Avenue  
Racine, Wisconsin 53403

**Re: Modine Manufacturing Company  
Form 10-K for the year ended March 31, 2006  
Filed June 14, 2006  
File No. 001-01373**

Dear Mr. Richardson:

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

Sincerely,

Linda Cvrkel  
Branch Chief