

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

Mail Stop 3561

March 15, 2011

Via U.S. Mail

Mr. Thomas A. Burke, Chief Executive Officer Modine Manufacturing Company 1500 DeKoven Avenue Racine, Wisconsin 53403

> Re: Modine Manufacturing Company Form 10-K for the fiscal year ended March 31, 2010 Filed June 10, 2010 Form 10-Q for the fiscal quarter ended September 30, 2010 Filed November 5, 2010 File No. 001-01373

Dear Mr. Burke:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel Branch Chief