



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

August 7, 2009

Thomas G. Brooker
Chief Executive Officer
Nashua Corporation
11 Trafalgar Square, Suite 201
Nashua, New Hampshire

Re: Nashua Corporation
Form 10-K for fiscal year ended December 31, 2008
Filed March 31, 2009
File No. 001-05492

Dear Mr. Brooker:

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

Sincerely,

John Reynolds
Assistant Director

cc: John L. Patenaude
Fax: (603) 880-2633