

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

January 6, 2011

Charles L. Kelly
Chief Financial Officer
& Corporate Secretary
Medical Action Industries Inc.
500 Expressway Drive South
Brentwood, New York 11717

Re: Medical Action Industries Inc.

Form 10-K for the fiscal year ended March 31, 2010

Filed June 2, 2010

Amendment No. 1 to Form 10-K for the fiscal year ended March 31, 2010 Amendment No. 2 to Form 10-K for the fiscal year ended March 31, 2010

File No. 000-13251

Dear Mr. Kelly:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeff Jaramillo Accounting Branch Chief