

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

July 26, 2007

## via U.S. mail and facsimile

R. Jeffrey Bailly, Chief Executive Officer UFP Technologies, Inc. 172 East Main Street Georgetown, Massachusetts 01833-2107

**RE:** UFP Technologies, Inc.

Form 10- K for the Fiscal Year Ended December 31, 2006

Filed March 27, 2007 File No. 1-12648

Dear Mr. Bailly:

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

Sincerely,

Terence O'Brien Accounting Branch Chief