

Mail Stop 3561

July 14, 2009

Joseph C. Lawler  
President and Chief Executive Officer  
ModusLink Global Solutions, Inc.  
1100 Winter Street  
Waltham, MA 02451

**Re: ModusLink Global Solutions, Inc.  
Form 10-K for Fiscal Year Ended July 31, 2008  
Filed October 14, 2008  
File No. 000-23262**

Dear Mr. Lawler:

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

Sincerely,

H. Christopher Owings  
Assistant Director