



DIVISION OF  
CORPORATION FINANCE

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

February 10, 2025

Michael B. Lucareli  
Chief Financial Officer  
Modine Manufacturing Company  
1500 DeKoven Avenue  
Racine, Wisconsin 53403

**Re: Modine Manufacturing Company**  
**Form 10-K for the Fiscal Year Ended March 31, 2024**  
**Form 8-K furnished October 29, 2024**  
**File No. 001-01373**

Dear Michael B. Lucareli:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing