



DIVISION OF  
CORPORATION FINANCE

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

March 10, 2009

Mr. Michael D. Bennett  
Vice President, Secretary and Treasurer, MFRI, Inc.  
7720 N. Leigh Ave  
Niles, IL 60714

**Re: MFRI, Inc.**  
**Form 10-K for the year ended January 31, 2008**  
**Definitive Proxy Statement on Schedule 14A, filed May 29, 2008**  
**Form 10-Q for the quarter ended October 31, 2008**  
**File No. 1-32530**

Dear Mr. Bennett:

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

If you have any questions regarding our review of these filings, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, Hagen Ganem, Attorney, at (202) 551-3330, or to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Branch Chief