



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 30, 2009

Mr. Richard L. Bready  
President and Chief Executive Officer  
NTK Holdings, Inc.  
50 Kennedy Plaza  
Providence, Rhode Island 02903-2360

**RE: NTK Holdings, Inc.**  
**Form 10-K for the year ended December 31, 2008**  
**Filed April 10, 2009**  
**File No. 333-126389**

**Form 10-Q for the quarterly period ended April 4, 2009**  
**Filed May 19, 2009**

Dear Mr. Bready:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments

Sincerely,

/s/ Robert S. Littlepage  
for

Larry Spigel  
Assistant Director