



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

June 10, 2009

Mr. Curtis J. Zamec, II  
Chief Operating Officer  
Fansteel Inc.  
1746 Commerce Road  
Creston, IA 50801

RE: **Form 8-K Item 4.01 filed May 15, 2009**  
**Form 8-K Item 4.01 filed May 21, 2009**  
**Form 8-K/A Item 4.01 filed June 9, 2009**  
**File #1-8676**

Dear Mr. Zamec:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3866.

Sincerely,

Jeffrey Gordon  
Staff Accountant