



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

Mail Stop 3030

June 4, 2009

Mark J. Plush
Vice President and Chief Financial Officer
Keithley Instruments, Inc.
28775 Aurora Road
Solon, Ohio 44139

Re: Keithley Instruments, Inc.
Form 10-K for the fiscal year ended September 30, 2008
Filed December 15, 2008
Form 10-Q for the quarterly period ended December 31, 2008
Filed February 9, 2009
File No. 001-9965

Dear Mr. Plush:

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

Sincerely,

Angela J. Crane
Accounting Branch Chief