

Mail Stop 6010

January 24, 2007

Ms. Catherine R. Smith  
Executive Vice President and Chief Financial Officer  
Kennametal, Inc.  
1600 Technology Way  
P.O. Box 231  
Latrobe, Pennsylvania 15650-0231

RE: **Kennametal, Inc.**  
**Form 10-K for the fiscal year ended June 30, 2006**  
**Filed August 29, 2006**  
**File No. 1-05318**

Dear Ms. Smith:

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

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant