



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

March 18, 2009

Via Facsimile and U.S. Mail

Frank P. Simpkins
Vice President and Chief Financial Officer
Kennametal Inc.
1600 Technology Way
Latrobe, Pennsylvania 15650-0231

**Re: Kennametal Inc.
Form 10-K for Fiscal Year Ended June 30, 2008
Filed August 14, 2008
File No. 001-5318**

Dear Mr. Simpkins:

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

Sincerely,

Mary Beth Breslin
Senior Attorney