



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

April 10, 2018

Via E-mail

Patrick S. Watson  
Vice President Finance  
Kennametal Inc.  
600 Grant Street  
Suite 5100  
Pittsburgh, PA 15219

**Re: Kennametal Inc.  
Form 10-K for the Fiscal Year Ended June 30, 2017  
Filed August 14, 2017  
File No. 001-05318**

Dear Mr. Watson:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kevin J. Kuhar

Kevin J. Kuhar  
Accounting Branch Chief  
Office of Electronics and Machinery