



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

Mail Stop 3030

August 24, 2009

Via U.S. Mail

Steven A. Schumm
Chief Financial Officer
Thermadyne Holdings Corporation
16052 Swingley Ridge Road, Suite 300
Chesterfield, MO 63017

**Re: Thermadyne Holdings Corporation
Form 10-K for the year ended December 31, 2008
Filed March 11, 2009
File No. 1-13023**

Dear Mr. Schumm:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief