



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

February 22, 2010

VIA U.S. MAIL

Mr. Thomas M. O'Brien
Executive Vice President and Chief Financial Officer
Kadant Inc.
One Technology Drive
Westford, Massachusetts 01886

Re: Kadant Inc.
Form 10-K for the Fiscal Year Ended January 3, 2009
Filed March 10, 2009
File No. 001-11406

Dear Mr. O'Brien:

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

Sincerely,

Jeff Jaramillo
Accounting Branch Chief