



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

September 19, 2017

Via E-mail

Michael J. McKenney  
Chief Financial Officer  
Kadant Inc.  
One Technology Park Drive  
Westford, Massachusetts 01886

**Re: Kadant Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed March 15, 2017**  
**File No. 001-11406**

Dear Mr. McKenney:

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/ Martin James

Martin James  
Senior Assistant Chief Accountant  
Office of Electronics and Machinery