



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3030

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

July 8, 2009

John J. Ehren  
Senior Vice President and Chief Financial Officer  
Key Technology, Inc.  
150 Avery Street  
Walla Walla, Washington 99362

**Re: Key Technology, Inc.**  
**Form 10-K for the fiscal year ended September 30, 2008**  
**Filed December 12, 2008**  
**File No. 000-21820**

Dear Mr. Ehren:

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

Sincerely,

Martin James  
Senior Assistant Chief Accountant