



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

March 18, 2009

Via Facsimile and U.S. Mail

Frank P. Simpkins  
Vice President and Chief Financial Officer  
Kennametal Inc.  
1600 Technology Way  
Latrobe, Pennsylvania 15650-0231

**Re: Kennametal Inc.  
Form 10-K for Fiscal Year Ended June 30, 2008  
Filed August 14, 2008  
File No. 001-5318**

Dear Mr. Simpkins:

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

Sincerely,

Mary Beth Breslin  
Senior Attorney