



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

February 24, 2011

Mr. Frank P. Simpkins  
Chief Financial Officer  
Kennametal, Inc.  
1600 Technology Way  
P.O. Box 231  
Latrobe, Pennsylvania 15650-0231

RE: **Kennametal Inc.**  
**Form 10-K for the fiscal year ended June 30, 2010**  
**Filed August 12, 2010**  
**File No. 1-05318**

Dear Mr. Simpkins:

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

Sincerely,

Jeffrey Jaramillo  
Accounting Branch Chief