



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