

Mail Stop 6010

November 8, 2006

Wendy F. DiCicco  
Chief Financial Officer  
Kensey Nash Corporation  
735 Pennsylvania Drive  
Exton, PA 19341

Re: Kensey Nash Corporation  
Form 10-K for the Fiscal Year Ended June 20, 2006  
Filed September 13, 2006  
File No. 000-27999

Dear Ms. DiCicco:

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