



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

March 17, 2009

Ryan D. Lake
Director of Finance
Kensey Nash Corporation
735 Pennsylvania Drive
Exton, PA 19341

**Re: Kensey Nash Corporation
Form 10-K for the Fiscal-Year ended June 30, 2008
Filed September 15, 2008
File No. 000-27120**

Dear Mr. Lake:

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

Sincerely,

Angela Crane
Branch Chief