



DIVISION OF
CORPORATION FINANCE

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

June 11, 2010

Via U.S. mail and facsimile @ (713) 600-3850

John V. Sobchak
Vice President and Chief Financial Officer
KMG Chemicals, Inc.
9555 W. Sam Houston Parkway S., Suite 600
Houston, TX 77099

**RE: KMG Chemicals, Inc.
Form 10-K for the Fiscal Year Ended July 31, 2009
Filed October 15, 2009
Definitive Proxy Statement on Schedule 14A
Filed October 30, 2009
File No. 000-29278**

Dear Mr. Sobchak:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Pamela A. Long
Assistant Director