



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

January 17, 2007

via U.S. mail and facsimile

Brian P. Campbell
Chairman, President, Chief Executive Officer, and
Chief Financial Officer
Kaydon Corporation
315 East Eisenhower Parkway, Suite 300
Ann Arbor, Michigan 48108

RE: Kaydon Corporation
Form 10-K for the fiscal year ended December 31, 2005
Filed March 2, 2006
Forms 10-Q for the fiscal quarters ended April 1, 2006, July 1, 2006
and September 30, 2006
File No. 1-11333

Dear Mr. Campbell:

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

If you have any further questions regarding our review of your filings, please direct them to Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, Al Pavot at (202) 551-3738 or me at (202) 551-3689.

Sincerely,

John Hartz
Senior Assistant Chief
Accountant