Mail Stop 6010

March 9, 2007

Mr. David A. Jonas Chief Financial Officer Rochester Medical Corporation One Rochester Medical Drive Stewartville, MN 55976

RE: Rochester Medical Corporation Form 10-K for the year ended September 30, 2006 Filed December 26, 2006 File No. 0-18933

Dear Mr. Jonas:

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 F. James Senior Assistant Chief Accountant