

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

Mail Stop 3030

April 9, 2009

Via Facsimile and U.S. Mail

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, 2008

File No. 000-18933

Dear Mr. Jonas:

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

Sincerely,

Kevin L. Vaughn Accounting Branch Chief