



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

January 11, 2008

Mr. Thomas M. O'Brien
Chief Financial Officer
Kadant, Inc.
One Technology Park Drive
Westford, Massachusetts 01886

Re: Kadant, Inc.
Form 10-K for the year ended December 31, 2006
Filed March 13, 2007
File No. 1-11406

Dear Mr. O'Brien:

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