



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

April 1, 2008

Mr. David E. Gable  
Senior Vice President and Chief Financial Officer  
KEMET Corporation  
2835 KEMET Way  
Simpsonville, South Carolina 29681

RE: **KEMET Corporation**  
**Form 10-K for the fiscal year ended March 31, 2007**  
**Filed May 30, 2007**  
**File No. 1-15491**

Dear Mr. Gabel:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela J. Crane  
Accounting Branch Chief