



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

March 4, 2010

William Lowe  
Chief Financial Officer  
Kemet Corporation  
2835 Kemet Way  
Simpsonville, SC 29681

**Re: Kemet Corporation**  
**Form 10-K for the Fiscal Year ended March 31, 2009**  
**Filed June 30, 2009**  
**File No. 000-20289**

Dear Mr. Lowe:

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

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief