



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

April 3, 2008

VIA U.S. MAIL

D. Michael Parker  
Chief Financial Officer  
Kewaunee Scientific Corporation  
2700 West Front Street  
Statesville, North Carolina 28677

**Re: Kewaunee Scientific Corporation**  
**Form 10-K for the year ended April 30, 2007**  
**Filed July 18, 2007**  
**File No. 000-05286**

Dear Mr. Parker:

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 Crane  
Branch Chief