



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

January 7, 2009

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, 2008
Filed July 18, 2008
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