



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

December 15, 2010

Mr. William C. Denninger  
Senior Vice President and Chief Financial Officer  
Kaman Corporation  
1332 Blue Hills Avenue  
Bloomfield, CT 06002

**RE: Kaman Corporation**  
**Form 10-K for the Fiscal Year ended December 31, 2009**  
**Forms 10-Q for the Fiscal Quarters ended April 2, 2010, July 2, 2010**  
**and October 1, 2010**  
**File No. 0-1093**

Dear Mr. Denninger:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Rufus Decker  
Accounting Branch Chief