

Via Facsimile and U.S. Mail  
Mail Stop 6010

June 16, 2006

Gregory J. Melsen  
Chief Financial Officer  
TECHNE Corporation  
614 McKinley Place N.E.  
Minneapolis, MN 55413

**Re: TECHNE Corporation**  
**Form 10-K for the Fiscal Year Ended June 30, 2005**  
**Filed September 12, 2005**  
**File Number: 000-17272**

Dear Mr. Melsen:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jim Atkinson  
Accounting Branch Chief