

Via Facsimile and U.S. Mail  
Mail Stop 6010

December 8, 2008

Mr. Thomas Oland  
Chief Executive Officer  
Techne Corporation  
614 McKinley Place N.E.  
Minneapolis, MN 55413

**Re: Techne Corporation**  
**Form 10-K for the Year Ended June 30, 2008**  
**Filed August 28, 2008**  
**File No. 000-17272**

Dear Mr. Oland:

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

Sincerely,

Gus Rodriguez  
Accounting Branch Chief