



DIVISION OF  
CORPORATION FINANCE

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

June 14, 2010

**via U.S. mail and facsimile**

Patrick Hassey, Chief Executive Officer  
Allegheny Technologies, Inc.  
1000 Six PPG Place  
Pittsburgh, Pennsylvania 15222-5479

**RE: Allegheny Technologies, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed February 25, 2010  
File No. 1-12001**

Dear Mr. Hassey:

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

Sincerely,

Terence O'Brien  
Accounting Branch Chief