



DIVISION OF  
CORPORATION FINANCE

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

April 11, 2022

Donald Newman  
Chief Financial Officer  
ALLEGHENY TECHNOLOGIES INC  
1000 Six PPG Place  
Pittsburgh, Pennsylvania 15222

**Re: ALLEGHENY TECHNOLOGIES INC**  
**Form 10-K for the Year Ended December 31, 2021**  
**Form 8-K furnished February 2, 2022**  
**File No. 001-12001**

Dear Mr. Newman:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing