



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

August 28, 2009

Mr. Robert D. Scherich
Vice President and Chief Financial Officer
Horsehead Holding Corp.
4955 Steubenville Pike, Suite 405
Pittsburgh, PA 15203

**Re: Horsehead Holding Corp.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 16, 2009
Form 10-Q for the Fiscal Quarter Ended March 31, 2009
Filed May 11, 2009
Schedule 14A Filed April 8, 2009
Response Letter Dated August 14, 2009
File No. 001-33658**

Dear Mr. Scherich:

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

Sincerely,

H. Roger Schwall
Assistant Director