



DIVISION OF  
CORPORATION FINANCE

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

July 8, 2024

Suman B. Mookerji  
Chief Financial Officer  
Ducommun Inc.  
600 Anton Blvd., Suite 1100  
Costa Mesa, California 92626

**Re: Ducommun Inc.**  
**Form 10-K for the Year Ended December 31, 2023**  
**File No. 001-08174**

Dear Suman B. Mookerji:

We have completed our review of your filing. 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