



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

January 24, 2008

J. Ronald Hansen
Chief Financial Officer
Graham Corporation
20 Florence Avenue
Batavia, NY 14020

Re: Graham Corporation
Form 10-K for the Fiscal-Year ended March 31, 2007
Filed June 5, 2007
File No. 001-08462

Dear Mr. Hansen:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin James
Senior Assistant Chief Accountant