



DIVISION OF  
CORPORATION FINANCE

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

May 17, 2024

Christopher J. Thome  
Chief Financial Officer  
Graham Corporation  
20 Florence Avenue  
Batavia, NY 14020

**Re: Graham Corporation**  
**Registration Statement on Form S-3**  
**Filed May 13, 2024**  
**File No. 333-279355**

Dear Christopher J. Thome:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Uwem Bassey at 202-551-3433 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Alexander R. McClean, Esq.