



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

March 5, 2007

via U.S. mail and facsimile

Francis J. Petro, Chief Executive Officer
Haynes International, Inc.
1020 West Park Avenue
Kokomo, Indiana 46904-9013

RE: Haynes International, Inc.
Form 10-K for the Fiscal Year Ended September 30, 2006
Filed December 8, 2006
File No. 33-32617

Dear Mr. Petro:

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

Sincerely,

Terence O'Brien
Accounting Branch Chief