



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

August 12, 2009

*Via U.S. Mail and Facsimile at 952-351-3080*

Daniel J. Murphy  
Chairman and Chief Executive Officer  
Alliant Techsystems Inc.  
7480 Flying Cloud Drive  
Minneapolis, MN 55344-3720

**Re: Alliant Techsystems Inc.  
Form 10-K for the fiscal year ended March 31, 2009  
Filed May 22, 2009  
File No. 001-10582**

Dear Mr. Murphy:

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

Regards,

Julie F. Rizzo  
Attorney-Adviser