



DIVISION OF  
CORPORATION FINANCE

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

August 19, 2010

Mr. John L. Shroyer  
Chief Financial Officer  
Alliant TechSystems Inc.  
7480 Flying Cloud Drive  
Minneapolis, Minnesota 55334-3720

**Re: Alliant TechSystems Inc.  
Form 10-K for the Year Ended March 31, 2010  
File No. 001-10582**

Dear Shroyer:

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

Sincerely,

David R. Humphrey  
Branch Chief