



DIVISION OF
CORPORATION FINANCE

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

May 1, 2015

Via E-mail

Mr. David B. Feirstein
Kirkland & Ellis LLP
601 Lexington Avenue
New York, NY 10022

**Re: GrafTech International Ltd.
Preliminary Revised Proxy Statement on Schedule 14A
Filed April 23, 2015 by Nathan Milikowsky, et al.
File No. 001-13888**

Dear Mr. Feirstein:

We have reviewed the above-referenced filing and have the following comment.

1. In order to use a universal ballot, the company's nominees must have consented to being named in your proxy statement and to serve, if elected. See Rule 14a-4(d)(1). Please supplementally advise us whether the company's nominees have provided such consent. If not, please revise to eliminate any reference to a universal ballot.

Please contact me at (202) 551-3589 or Christina Chalk, Senior Special Counsel, at (202) 551-3263 if you have any questions regarding our comments.

Sincerely,

/s/ Tiffany Piland Posil

Tiffany Piland Posil
Special Counsel
Office of Mergers and Acquisitions