



DIVISION OF  
CORPORATION FINANCE

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

October 15, 2018

Gina K. Gunning, Esq.  
Chief Legal Officer  
GrafTech International Ltd.  
982 Keynote Circle  
Brooklyn Heights, OH 44131

**Re: GrafTech International Ltd.  
Draft Registration Statement on Form S-1  
Submitted October 12, 2018  
CIK No. 0000931148**

Dear Ms. Gunning:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Electronics and Machinery

cc: Sandra L. Flow, Esq.