

Edwin Mecabe  
Managing Director  
Corporate Actions & Market Watch

REC-11

APR 24 2014

Washington, DC 20549



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April 24, 2014

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*CERTIFIED*

Chief, Information Technology  
Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE MS 3040  
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, GRAHAM CORPORATION, Common Stock, par value \$.10 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 21, 2014. Tentative listing date – May 2, 2014.

Sincerely,

*Edwin Mecabe*