



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

December 3, 2008

VIA U.S. MAIL

Mr. J. Ronald Hansen  
Vice President – Finance and Administration and Chief Financial Officer  
20 Florence Avenue  
Batavia, New York 14020

**Re: Graham Corporation**  
**Form 10-K for the year ended March 31, 2008**  
**Filed June 3, 2008**  
**File No. 001-08462**

Dear Mr. Hansen:

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

Sincerely,

Angela Crane  
Accounting Branch Chief