

Graham Corporation
20 Florence Avenue
Batavia, New York

May 20, 2024

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: Graham Corporation
Registration Statement on Form S-3
Filed May 13, 2024
(File No. 333-279355)

Ladies and Gentlemen:

In accordance with Rule 461 promulgated under the Securities Act of 1933, as amended, Graham Corporation, a Delaware corporation, hereby requests that the effectiveness of the registration statement on Form S-3 (File No. 333-279355), initially filed with the U.S. Securities and Exchange Commission on May 13, 2024, be accelerated so that the registration statement becomes effective at 5:00 p.m. Eastern Time on May 22, 2024 or as soon thereafter as practicable.

If you have any questions or comments, please contact Alexander McClean of Harter Secrest & Emery at (585)231-1248.

Very truly yours,

Graham Corporation

By: /s/ Christopher Thome
Christopher Thome
Vice President – Finance, Chief Financial Officer and
Chief Accounting Officer