

**Graham Corporation**  
20 Florence Avenue  
Batavia, New York

May 7, 2026

**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 April 30, 2026  
(File No. 333-295458)

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. 333-295458), initially filed with the U.S. Securities and Exchange Commission on April 30, 2026, be accelerated so that the registration statement becomes effective at 4:00 p.m. Eastern Time on May 11, 2026 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