## **UNITED STATES**

## SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Notice of Effectiveness

| Effectiveness Date:  | May 22, 2024 5:00 P.M. |     |  |
|----------------------|------------------------|-----|--|
| Form:                |                        | S-3 |  |
| CIK:                 | 0000716314             |     |  |
| <b>Company Name:</b> | GRAHAM CORP            |     |  |
| File Number:         | <u>333-279355</u>      |     |  |
|                      |                        |     |  |