



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

March 18, 2008

K. Douglas Ralph  
Senior Vice President – Finance & Chief Financial Officer  
Carpenter Technology Corporation  
P.O. Box 14662  
Reading, Pennsylvania 19610

**Re: Carpenter Technology Corporation  
Form 10-K for Fiscal Year Ended June 30, 2007  
File No. 1-5828**

Dear Mr. Ralph:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Bret Johnson, Staff Accountant, at (202) 551-3753 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief