



DIVISION OF  
CORPORATION FINANCE

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

December 10, 2009

Mr. K. Douglas Ralph  
Senior Vice President-Finance  
Carpenter Technology Corporation  
P.O. Box 14662  
Reading, PA 19612-4662

Re: Carpenter Technology Corporation  
Form 10-K for the fiscal year ended June 30, 2009  
File No.: 1-5828

Dear Mr. Ralph:

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

Sincerely,

Pamela A. Long  
Assistant Director