



DIVISION OF
CORPORATION FINANCE

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

July 28, 2011

Via Facsimile

Ms. Kathleen E. Redd
Vice President, CFO and Secretary
GenCorp Inc.
P.O. Box 537012
Sacramento, CA 95853-7012

RE: GenCorp Inc.
Form 10-K for the Fiscal Year ended November 30, 2010
Filed February 2, 2011
Form 10-Q/A for the Fiscal Quarter ended May 31, 2011
Filed July 26, 2011
Schedule 14A
Filed February 17, 2011
File No. 1-1520

Dear Ms. Redd:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Hartz

John Hartz
Senior Assistant
Chief Accountant