

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

DIVISION OF CORPORATION FINANCE

July 30, 2014

<u>Via E-mail</u> Ms. Kathleen E. Redd Chief Financial Officer GenCorp Inc. 2001 Aerojet Road Rancho Cordova, California 95742

> RE: GenCorp Inc. Form 10-K for the Year Ended November 30, 2013 Filed February 7, 2014 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/ Terence O'Brien

Terence O'Brien Accounting Branch Chief