



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

January 24, 2008

J. Ronald Hansen  
Chief Financial Officer  
Graham Corporation  
20 Florence Avenue  
Batavia, NY 14020

**Re: Graham Corporation**  
**Form 10-K for the Fiscal-Year ended March 31, 2007**  
**Filed June 5, 2007**  
**File No. 001-08462**

Dear Mr. Hansen:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin James  
Senior Assistant Chief Accountant