

Mail Stop 3561

September 11, 2008

Via Fax & U.S. Mail

Mr. Joseph J. Levanduski  
Chief Financial Officer  
200 Public Square, Suite 1500  
Cleveland, Ohio 44114

**Re: Hawk Corporation  
Form 10-K for the year ended December 31, 2007  
Filed March 17, 2008  
File No. 001-13797**

Dear Mr. Levanduski:

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

Sincerely,

Linda Cvrkel  
Branch Chief

VIA FACSIMILE (877) 517-5503  
Mr. Joseph Levanduski