



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

January 25, 2010

Via U.S. Mail

Joseph Levanduski
Chief Financial Officer
Hawk Corporation
200 Public Square
Suite 1500
Cleveland, OH 441144

**Re: Hawk Corporation
Form 10-K for the fiscal year ended December 31, 2008
Filed March 10, 2009**

**Definitive Proxy on Schedule 14A
Filed April 17, 2009
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.

Regards,

Amanda Ravitz
Branch Chief - Legal