



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

February 4, 2010

Mr. Mark R. Widmar  
Vice President and Chief Financial Officer  
GrafTech International Ltd.  
12900 Snow Road  
Parma, Ohio 44130

**Re: GrafTech International Ltd.  
Form 10-K for the fiscal year ended December 31, 2008  
Filed February 27, 2009  
File No. 1-13888**

Dear Mr. Widmar:

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

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief