



DIVISION OF  
CORPORATION FINANCE

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

July 12, 2010

*By U.S. mail and facsimile to (412) 257-7640*

Mr. Ronald E. Hauck, Corporate Controller  
Universal Stainless & Alloy Products, Inc.  
600 Mayer Street  
Bridgeville, PA 15017

**RE: Universal Stainless & Alloy Products, Inc.  
Form 10-K for the fiscal year ended December 31, 2009  
File No. 0-25032**

Dear Mr. Hauck:

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

Sincerely,

Terence O'Brien  
Branch Chief