



DIVISION OF
CORPORATION FINANCE

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

July 25, 2024

Catherine Hedoux-Delgado
Interim Chief Financial Officer and Treasurer
Graftech International Ltd.
982 Keynote Circle
Brooklyn Heights, Ohio 44131

Re: Graftech International Ltd.
Form 10-K for the Fiscal Year Ended December 31, 2023
File No. 001-13888

Dear Catherine Hedoux-Delgado:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Manufacturing