



DIVISION OF
CORPORATION FINANCE

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

January 17, 2025

Kristopher R. Westbrooks
Executive Vice President and Chief Financial Officer
Metallus Inc.
1835 Dueber Avenue SW
Canton, Ohio 44706

Re: Metallus Inc.
Form 10-K for the Year Ended December 31, 2023
Filed February 28, 2024
Form 8-K Furnished November 7, 2024
File No. 001-36313

Dear Kristopher R. Westbrooks:

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