



Paul A. McGrath  
Phone: 412-257-7603  
Fax: 412-257-7605

Via EDGAR

January 30, 2013

Mr. Kevin Stertzel  
United States Securities & Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, DC 20549

Re: Universal Stainless & Alloy Products, Inc.  
Form 10-K for the fiscal year ended December 31, 2011  
Filed March 6, 2012  
[File No. 0-25032](#)  
Comment letter dated January 17, 2013

Dear Mr. Stertzel:

We are requesting an extension in time to respond to your letter dated January 17, 2013. We would appreciate an extension until Monday, February 11, 2013 to provide a thorough response. Our request for the additional time is related to the year-end closing activities and Board of Director meeting preparations, which has and is consuming much of the time and effort of those who would be providers of information to our response. We respectfully request that you grant our request.

Thank you for your consideration. If you require any additional information on this request, please contact me at 412-257-7603 or by email at [p.mcgrath@univstainless.com](mailto:p.mcgrath@univstainless.com).

Sincerely,

UNIVERSAL STAINLESS & ALLOY PRODUCTS, INC.

By: \_\_\_\_\_ /s/ Paul A. McGrath

Paul A. McGrath  
Vice President of Administration,  
General Counsel and Secretary