



August 2, 2016

Ms. Pamela Long  
Assistant Director  
Office of Manufacturing and Construction  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

Re: Universal Stainless & Alloy Products, Inc.  
Amendment No. 1 to Registration Statement on Form S-3  
Filed July 19, 2016  
File No. 333-212064

Dear Ms. Long:

We are providing this letter in response to the comments of the staff (the "Staff") of the Securities and Exchange Commission (the "Commission") contained in your letter dated July 28, 2016 regarding Amendment No. 1 to the Registration Statement on Form S-3 (File No. 333-212064) (the "Form S-3") filed by Universal Stainless & Alloy Products, Inc. (the "Company") on July 19, 2016. Set forth below are the Staff's comments and our responses.

Description of Units, page 18

Description of Depositary Shares, page 19

Legal Opinion, Exhibit 5.1

COMMENT NO. 1:

We note your responses to comments 5 and 6 in our letter dated July 12, 2016. We note that footnotes 4 and 5 of the Calculation of Registration Fee Table, respectively, state that each unit will consist of purchase contracts together with any of the listed securities and that each depositary share will represent an interest in a fractional share or multiple shares of preferred stock. However, pages 18 and 19 of the registration statement and the legal opinion disclose that each unit is comprised of two or more securities and depositary shares will represent an interest in a fractional share of preferred stock. Please revise to make these disclosures consistent.

