

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

October 5, 2022

Kristopher R. Westbrooks Chief Financial Officer TimkenSteel Corporation 1835 Dueber Avenue SW Canton, Ohio 44706

> Re: TimkenSteel Corporation Form 10-K for the Fiscal Year Ended December 31, 2021 Filed February 24, 2022 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