



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

August 7, 2006

Mr. Gregory M. Bowie
Synalloy Corporation
2155 West Croft Circle
Spartanburg, SC 29302

RE: Synalloy Corporation
Form 10-K for the fiscal year ended December 31, 2005
Filed March 27, 2006
File #0-19687

Dear Mr. Bowie:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Tricia Armelin, Staff Accountant, at (202) 551-3747 or, in her absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash
Accounting Branch Chief