



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

August 27, 2009

Mr. Gregory M. Bowie  
Synalloy Corporation  
2144 West Croft Circle  
Spartanburg, South Carolina 29302

**RE: Synalloy Corporation  
Form 10-K for the fiscal year ended January 3, 2009  
Filed March 17, 2009  
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 questions regarding comments on the financial statements and related matters, please direct them to Tricia Armelin, Staff Accountant, at (202) 551-3747 or, in her absence, to the undersigned at (202) 551-3768. Please contact Dorine Miller, Financial Analyst, at (202) 551-3711 or, in her absence, Brigitte Lippmann, Staff Attorney, at (202) 551-3713 with any other questions.

Sincerely,

John Cash  
Accounting Branch Chief