



DIVISION OF
CORPORATION FINANCE

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

January 28, 2016

Mail Stop 4631

Via E-Mail

Craig C. Bram
President and Chief Executive Officer
Synalloy Corporation
775 Spartan Blvd., Suite 102
P.O. Box 5627
Spartanburg, South Carolina 29304

Re: Synalloy Corporation
Form 10-K for Fiscal Year Ended January 3, 2015
Filed March 17, 2015
File No. 000-19687
Form 10-Q for Fiscal Quarter Ended April 4, 2015
Filed May 11, 2015
Form 10-Q for Fiscal Quarter Ended July 4, 2015
Filed August 11, 2015
File No. 000-19687
Form 10-Q for Fiscal Quarter Ended October 3, 2015
Filed November 12, 2015
File No. 000-19687

Dear Mr. Bram:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jay Ingram

Jay Ingram
Legal Branch Chief
Office of Manufacturing and Construction

cc: Scott H. Richter
LeClairRyan