



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

February 23, 2018

Via E-mail

Mr. Dennis M. Loughran  
Senior Vice President and Chief Financial Officer  
Synalloy Corporation  
4510 Cox Road, Suite 201  
Richmond, VA 23060

**RE: Synalloy Corporation**  
**Form 10-K for the Year Ended December 31, 2016**  
**Filed March 14, 2017**  
**File No. 0-19687**

Dear Mr. Loughran:

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 by the staff.

Sincerely,

/s/ John Cash

John Cash  
Accounting Branch Chief  
Office of Manufacturing and  
Construction