

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(D) OF THE

SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported)

December 2, 2003

SYNALLOY CORPORATION

(Exact name of registrant as specified in its charter)

Delaware

0-19687

57-0426694

(State or other
jurisdiction of
incorporation)

(Commission File Number)

(IRS Employer
Identification No.)

Croft Industrial Park, P.O. Box 5627, Spartanburg, SC304

29304

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code: (864) 585-3605

INAPPLICABLE

(Former name or former address if changed since last report)

<page>

1

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

- (a) Elliott Davis, LLC ("Accountant"), which was engaged as principal independent accountant for the Registrant on September 26, 2003, has been dismissed from such position effective December 2, 2003. The Accountant has not audited the Registrant's financial statements and has not issued an opinion on the Registrant's financial statements.

The decision to change the Accountant was approved by the Audit Committee of the Board of Directors of the Registrant.

Since the engagement of the Accountant, there have been no disagreements with the Accountant on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which, if not resolved to Accountant's satisfaction, would have caused it to make reference to the subject matter of the disagreement in its reports on the financial statements for such years.

The disclosures required by Item 304(a) (1) (v) of Regulation S-K are not applicable.

- (b) Crisp Hughes Evans LLP, certified public accountants (the "New Accountant") was engaged by the Registrant on December 3, 2003 to audit the Registrant's financial statement for the year ending January 3, 2004. During the Registrant's two most recent fiscal years and the subsequent interim periods prior to engaging the New Accountant, the Registrant did not consult the New Accountant regarding any of the matters set forth in Item 304(a) (2) (i) or (ii) of Regulation S-K.

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

- (c) Exhibits

Exhibit No. from Item 601 of Reg. S-K -----	Description -----
16	Letter from Elliott Davis, LLC, Certified Public Accountants

<page> 2

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on behalf by the undersigned hereunto duly authorized.

SYNALLOY CORPORATION

By: /S/ GREGORY M. BOWIE

 Gregory M. Bowie
 Vice President, Finance

Dated: December 9, 2003

<page> 3

Exhibit Number -----	Name -----
16	Letter from Elliott Davis, LLC, Certified Public Accountants

<page> 4

EXHIBIT 16 TO FORM 8-K

December 9, 2003

Securities and Exchange Commission

450 Fifth Street, N.W.

Washington, DC 20549

Gentlemen:

We have read Item 4 of Form 8-K dated December 9, 2003, of Synalloy Corporation and are in agreement with the statements contained in paragraphs one and three of Item 4(a) on page two therein. We have no basis to agree or disagree with other statements of the registrant contained therein.

/s/ Elliott Davis, LLC

Greenville, South Carolina