



DIVISION OF  
CORPORATION FINANCE

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

June 28, 2007

*By U.S. mail and facsimile to (412) 281-4747*

Mr. John M. Froehlich  
Chief Financial Officer  
Reunion Industries, Inc.  
11 Stanwix Street, Suite 1400  
Pittsburgh, PA 15236

**RE: Reunion Industries, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2006**  
**Filed April 2, 2007**

**File No. 1-15739**

Dear Mr. Froehlich:

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

Sincerely,

Terence O'Brien  
Branch Chief