



DIVISION OF  
CORPORATION FINANCE

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

October 22, 2013

Via E-Mail

Mr. Lawrence Edward Dickinson IV  
Chief Financial Officer  
LMI Aerospace, Inc.  
411 Fountain Lakes Boulevard  
St. Charles, MO 63301

**Re: LMI Aerospace, Inc.  
Form 10-K for the year ended December 31, 2012  
Filed March 15, 2013  
File No. 000-24293**

Dear Mr. Dickinson:

We have reviewed your letter dated October 7, 2013, in response to the Staff's letter dated September 24, 2013 and have the following additional comments. Please revise your disclosure in future filings in response to our comments. Your response should be submitted in electronic form, under the label "corresp" with a copy to the staff. Please respond within ten (10) business days.

Liquidity and Capital Resources, page 35

1. We note your response to previous comment four. As previously requested, this disclosure should be presented in the notes to the financial statements. Please confirm that you will revise your notes to the financial statements to disclose the restrictions imposed by the credit agreement on your ability to pay dividends in accordance with the disclosure requirements of Rule 4-08(e) of Regulation S-X.

Note 2. Acquisitions, page 48

2. We note your response to previous comment seven. Please revise your disclosure to describe the nature and terms of the contractual agreements with Valent, and the reasons why customer contracts are grouped and analyzed with Customer relationships, similar to your response.

Mr. Lawrence Edward Dickinson IV  
LMI Aerospace, Inc.  
October 22, 2013

Page 2

You may contact Effie Simpson at (202) 551-3346, or in her absence, Jean Yu at (202) 551-3305 if you have questions regarding comments on the financial statements and related matters. Please contact the undersigned, at (202) 551-3750 with any other questions.

Sincerely,

/s/ Linda Cvrkel

Linda Cvrkel  
Branch Chief