



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

September 25, 2008

**via U.S. mail and facsimile**

Timothy C. Coxson, CFO  
Avalon Holdings Corporation  
One American Way  
Warren, Ohio 44484-5555

**RE: Avalon Holdings Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed March 20, 2008  
Forms 10-Q for the Fiscal Quarters Ended March 31, 2008 and  
June 30, 2008  
File No. 1-14105**

Dear Mr. Coxson:

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

If you have any further questions regarding our review of your filings, please direct them to Tracey Houser, Staff Accountant, at (202) 551-3736, or in her absence, me at (202) 551-3355.

Sincerely,

Terence O'Brien  
Accounting Branch Chief