



DIVISION OF  
CORPORATION FINANCE

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

August 26, 2011

Via E-mail

Ronald E. Klingle  
Chairman of the Board, Chief Executive Officer and Director  
Avalon Holdings Corporation  
One American Way  
Warren, Ohio 44484-5555

**Re: Avalon Holdings Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2010**  
**Filed March 11, 2011**  
**Schedule 14A filed on March 14, 2011**  
**File No 1-14105**

Dear Mr. Klingle:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Pamela A. Long

Pamela A. Long  
Assistant Director