



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

April 14, 2006

By U.S. Mail and Facsimile

Mr. Frank E. Williams III  
President and Chief Financial Officer  
Williams Industries, Incorporated  
P.O. Box 1770  
Manassas, VA 20108

**Re: Williams Industries, Incorporated**  
**Form 10-K for the Fiscal Year Ended July 31, 2005**  
**Form 10-Q for the Fiscal Quarter Ended October 31, 2005**  
**Definitive Proxy Statement on Schedule 14A**  
**File No. 000-08190**

Dear Mr. Williams:

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 Dale Welcome, Staff Accountant, at (202) 551-3865, or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief