



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 5, 2010

VIA U.S. MAIL AND FAX (315) 451-3964

Mr. Joseph Meuse
Action Industries Inc.
Chief Executive Officer
8744 Riverside House Path
Brewerton, NY 13029

**RE: Action Industries Inc.
Form 10-K for the fiscal year ended December 31, 2008
Filed April 10, 2009
File No. 0-52455**

Dear Mr. Meuse:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director