



DIVISION OF  
CORPORATION FINANCE

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

January 15, 2013

Via Facsimile

Mr. Daniel E. Rosati  
Chief Financial Officer  
TMS International Corp.  
12 Monongahela Avenue  
P.O. Box 2000  
Glassport, PA 15045

**Re: TMS International Corp.  
Form 10-K for the fiscal year ended December 31, 2011  
Filed February 21, 2012  
File No. 1-35128**

Dear Mr. Rosati:

We have reviewed your response letter dated January 7, 2013 and have the following additional comments. If you disagree, we will consider your explanation as to why our comment is inapplicable. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Form 10-K for the fiscal year ended December 31, 2011

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations, page 42

Application of Critical Accounting Policies, page 48

Revenue Recognition, page 49

1. We note your response to our prior comment three and appreciate the additional information you have provided. Please revise the disclosures you intend to include in future filings to more fully discuss the circumstances that allow for recording revenue at the gross amount, including the fact that you are the primary obligor and have general inventory risk.

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As appropriate, please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provides any requested supplemental information. Detailed response letters greatly facilitate our review. Please file your response letter on EDGAR. Please understand that we may have additional comments after reviewing your responses to our comments.

You may contact Tricia Armelin at (202) 551-3747 or me at (202) 551-3768 if you have questions regarding these comments.

Sincerely,

/s/ John Cash

John Cash  
Accounting Branch Chief