



DIVISION OF  
CORPORATION FINANCE

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

September 21, 2010

Michael H. Goldberg  
President and Chief Executive Officer  
A.M. Castle & Co.  
3400 North Wolf Road  
Franklin Park, IL 60131

**Re: A.M. Castle & Co.  
Form 10-K  
Filed on March 12, 2010  
Definitive Proxy Statement on Schedule 14A  
Filed March 22, 2010  
File No. 001-05415**

Dear Mr. Goldberg:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

**Definitive Proxy Statement on Schedule 14A**

**Executive Compensation Objectives, pages 16**

1. We note your disclosure on page 17 in response to Item 402(s) of Regulation S-K. Please tell us the process you undertook to reach the conclusion that disclosure is not necessary.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

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In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; 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.

You may contact Tonya Bryan at (202)-551-3601 or me at (202)-551-3469 with any other questions.

Sincerely,

Justin Dobbie  
Special Counsel