



DIVISION OF
CORPORATION FINANCE

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

January 29, 2010

Room 4631

Joseph J. Sum
Vice President and Chief Financial Officer
Continental Materials, Inc.
200 South Wacker Drive Suite 4000
Chicago, IL 60606

Re: Continental Materials, Inc.
Form 10-K for Fiscal Year Ended January 3, 2009
Form 10-Q for the Fiscal Quarter Ended July 4, 2009
File No. 001-03834

Dear Mr. Sum:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien
Accounting Branch Chief