



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