

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

September 27, 2019

Paul Ainsworth Chief Financial Officer CONTINENTAL MATERIALS CORP 440 South LaSalle Street, Suite 3100 Chicago, Illinois 60605

> Re: CONTINENTAL MATERIALS CORP Form 8-K/A filed September 18, 2019 File No. 001-03834

Dear Mr. Ainsworth:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Manufacturing and Construction