



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

May 12, 2008

Mr. Scott F. Stephens
Chief Financial Officer
Lawson Products, Inc.
1666 East Touhy Avenue
Des Plaines, Illinois 60018

**Re: Lawson Products, Inc.
 Form 10-K for the Fiscal Year Ended December 31, 2007
 Filed March 12, 2008
 File No. 0-10546**

**Definitive Proxy Statement on Schedule 14A
Filed April 21, 2008
File No. 0-10546**

Dear Mr. Stephens:

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

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3235.

Sincerely,

Jessica S. Kane
Staff Attorney