



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

April 1, 2011

**Via U.S. mail and facsimile**

H.O. Woltz III  
President and Chief Executive Officer  
Insteel Industries, Inc.  
1373 Boggs Drive  
Mount Airy, NC 27030

**Re: Insteel Industries, Inc.  
Form 10-K for the Fiscal Year Ended October 2, 2010  
Definitive Proxy Statement on Schedule 14A  
Form 8-K/A filed February 4, 2011  
File No. 1-9929**

Dear Mr. Woltz:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John M. Hartz  
Senior Assistant Chief Accountant