

February 29, 2008

Mail Stop 3561

By U.S. Mail and facsimile to (213) 687-8792

Mr. David H. Hannah
Chief Executive Officer
Reliance Steel & Aluminum Co.
350 South Grand Avenue
Suite 5100
Los Angeles, CA 90071

**Re: Reliance Steel & Aluminum Co.
Definitive 14A
Filed April 12, 2007
File No. 001-13122**

Dear Mr. Hannah:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3314.

Sincerely,

Daniel Morris
Attorney-Advisor