

Mail Stop 3561

August 8, 2008

Via Facsimile and U.S. Mail

Ms. Karla Lewis  
Chief Financial Officer  
RELIANCE STEEL & ALUMINUM CO.  
350 South Grand Avenue, Suite 5100  
Los Angeles, California 90071

**Re: Reliance Steel & Aluminum Co.  
Form 10-K for the year ended December 31, 2007  
File No. 1-13122**

Dear Ms. Lewis:

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

Sincerely,

David R. Humphrey  
Branch Chief