

Mail Stop 3561

October 27, 2009

Karla R. Lewis  
Executive Vice President & Chief Financial Officer  
Reliance Steel & Aluminum Co.  
350 South Grand Ave, Suite 5100  
Los Angeles, California 90017

**Re: Reliance Steel & Aluminum Co.**  
**File No. 001-13122**  
**Form 10-K: For the Fiscal Year Ended December 31, 2008**

Dear Ms. Lewis:

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

Sincerely,

Lyn Shenk  
Branch Chief