



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

Mail Stop 3030

October 1, 2009

Via U.S. Mail

David R. Nuzzo
Chief Financial Officer
SL Industries, Inc.
520 Fellowship Road, Suite A114
Mt. Laurel, NJ 08054

Re: SL Industries, Inc.
Form 10-K for the Year Ended December 31, 2008
File No. 1-4987

Dear Mr. Nuzzo:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief