



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

November 6, 2008

Mr. Wesley A Taylor  
Smith-Midland Corporation  
5119 Catlett Road  
P.O. Box 300  
Midland, VA 22728

**RE: Smith-Midland Corporation**  
**Form 10-K for the fiscal year ended December 31, 2007**  
**Filed April 15, 2008**  
**File #1-13752**

Dear Mr. Taylor:

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

If you have any further questions regarding our review of your filings, please direct them to Tricia Armelin, Staff Accountant, at (202) 551-3747 or, in her absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief