



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

January 11, 2018

Richard T. Marabito  
Chief Financial Officer  
Olympic Steel, Inc.  
22901 Millcreek Boulevard, Suite 650  
Highland Hills, Ohio 44122

**Re: Olympic Steel, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed March 2, 2017**  
**File No. 000-23320**

Dear Mr. Marabito:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Melissa Raminpour

Melissa Raminpour  
Branch Chief  
Office of Transportation and Leisure