



DIVISION OF
CORPORATION FINANCE

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

September 26, 2014

Via E-mail

Mr. James F. McCabe, Jr.
Chief Financial Officer
Handy & Harman, Ltd.
1133 Westchester Avenue, Suite N222
White Plains, New York 10604

**RE: Handy & Harman, Ltd.
Form 10-K for the Year Ended December 31, 2013
Filed February 28, 2014
File No. 1-2394**

Dear Mr. McCabe Jr.:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Melissa N. Rocha

Melissa N. Rocha
Senior Assistant Chief Accountant