

DIVISION OF CORPORATION FINANCE

September 4, 2019

Paul Ainsworth Chief Financial Officer CONTINENTAL MATERIALS CORP 440 South LaSalle Street, Suite 3100 Chicago, Illinois 60605

## Re: CONTINENTAL MATERIALS CORP Form 8-K/A filed August 13, 2019 File No. 001-03834

Dear Mr. Ainsworth:

We have reviewed your filing and have the following comment. Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response. After reviewing your response to this comment, we may have additional comments.

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## Exhibit 99.1, page 1

 The scope limitation included in the audit report does not meet the requirements of Rule 2-02(b) of Regulation S-X. Please file an amendment to this Form that includes an unqualified audit opinion. See the guidance in SAB 1:E.2.

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. You may contact Al Pavot at (202) 551-3738 or Terence O'Brien at (202) 551-3355 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Division of Corporation Finance Office of Manufacturing and Construction