



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

April 1, 2011

Via U.S. mail and facsimile

H.O. Woltz III
President and Chief Executive Officer
Insteel Industries, Inc.
1373 Boggs Drive
Mount Airy, NC 27030

**Re: Insteel Industries, Inc.
Form 10-K for the Fiscal Year Ended October 2, 2010
Definitive Proxy Statement on Schedule 14A
Form 8-K/A filed February 4, 2011
File No. 1-9929**

Dear Mr. Woltz:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John M. Hartz
Senior Assistant Chief Accountant