



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
CF/AD5  
100 F STREET, NE  
WASHINGTON, D.C. 20549-3561

October 23, 2006

Via Facsimile

Michael T. Furry  
President and Chief Executive Officer  
Reinhold Industries, Inc.  
12827 East Imperial Highway  
Santa Fe Springs, CA 90670

**RE: Reinhold Industries, Inc.  
Form 10-K: For the Year Ended December 31, 2005**

Dear Mr. Furry:

We have completed our review of your Form 10-K and related filings, and at this time do not have further comments.

Sincerely,

Michael Fay  
Accounting Branch Chief

cc: Brett R. Meinsen, Vice President – Finance and Administration, Secretary, Treasurer