



DIVISION OF  
CORPORATION FINANCE

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

November 20, 2019

Anthony C. Allen  
Chief Financial Officer  
Sypris Solutions, Inc.  
101 Bullitt Lane  
Suite 450  
Louisville, KY 40222

**Re: Sypris Solutions, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed March 28, 2019**  
**File No. 000-24020**

Dear Mr. Allen:

We have completed our review of your filings. 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,

Division of Corporation Finance  
Office of Life Sciences